



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dahlgren Village**

Unit Code: **033/020/32** County: **Hamilton**

Fiscal Year End: **3/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$711,000**

Equalized Assessed Valuation: **\$2,113,078**

Population: **525**

Employees:

Full Time: **3**

Part Time: **2**

Salaries Paid: **\$80,008**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$230.602	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$439	\$815	\$458
Revenue Collected During FY 13:	\$141.354	\$258,891	\$116,644
Expenditures During FY 13:	\$105.271	\$253,093	\$105,918
Per Capita Revenue:	\$269	\$648	\$296
Per Capita Expenditures:	\$201	\$644	\$284
Revenues over (under) Expenditures:	\$36.083	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	244.85%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$257.751	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$491	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$193.439	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$464.042	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$884	\$2,375	\$942
Revenue Collected During FY 13:	\$307.491	\$245,949	\$87,485
Expenditures During FY 13:	\$267.801	\$230,578	\$92,361
Per Capita Revenue:	\$586	\$656	\$233
Per Capita Expenditures:	\$510	\$653	\$252
Operating Income (loss):	\$39.690	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	187.17%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$501.237	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$955	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dakota Village**

Unit Code: **089/015/32** County: **Stephenson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$261,450**

Equalized Assessed Valuation: **\$4,617,500**

Population: **475**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$29,507**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$491.989	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1.036	\$815	\$458
Revenue Collected During FY 13:	\$209.018	\$258,891	\$116,644
Expenditures During FY 13:	\$183.283	\$253,093	\$105,918
Per Capita Revenue:	\$440	\$648	\$296
Per Capita Expenditures:	\$386	\$644	\$284
Revenues over (under) Expenditures:	\$25.735	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	272.89%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$500.158	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1.053	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79.801	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$420.357	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$184.580	\$446,143	\$40,000
Per Capita Debt:	\$389	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$629.672	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.326	\$2,375	\$942
Revenue Collected During FY 13:	\$533.913	\$245,949	\$87,485
Expenditures During FY 13:	\$69.198	\$230,578	\$92,361
Per Capita Revenue:	\$1.124	\$656	\$233
Per Capita Expenditures:	\$146	\$653	\$252
Operating Income (loss):	\$464.715	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1606.91%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1.111.953	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2.341	\$2,407	\$947



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dallas City**

Unit Code: **034/035/30** County: **Hancock**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,123,611**

Equalized Assessed Valuation: **\$7,014,996**

Population: **1,000**

Employees:

Full Time: **4**

Part Time: **8**

Salaries Paid: **\$110,970**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,012,390	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1,012	\$815	\$458
Revenue Collected During FY 13:	\$348,633	\$258,891	\$116,644
Expenditures During FY 13:	\$287,379	\$253,093	\$105,918
Per Capita Revenue:	\$349	\$648	\$296
Per Capita Expenditures:	\$287	\$644	\$284
Revenues over (under) Expenditures:	\$61,254	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	354.46%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$1,018,644	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1,019	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$194,282	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$824,362	\$28,307	\$82,892



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,282,497	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,282	\$2,375	\$942
Revenue Collected During FY 13:	\$194,549	\$245,949	\$87,485
Expenditures During FY 13:	\$316,535	\$230,578	\$92,361
Per Capita Revenue:	\$195	\$656	\$233
Per Capita Expenditures:	\$317	\$653	\$252
Operating Income (loss):	-\$121,986	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	384.01%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,215,511	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,216	\$2,407	\$947



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dalton City Village**

Unit Code: **070/020/32** County: **Moultrie**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$470,500**

Equalized Assessed Valuation: **\$4,900,405**

Population: **600**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$54,459**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$244.358	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$407	\$815	\$458
Revenue Collected During FY 13:	\$167.455	\$258,891	\$116,644
Expenditures During FY 13:	\$167.099	\$253,093	\$105,918
Per Capita Revenue:	\$279	\$648	\$296
Per Capita Expenditures:	\$278	\$644	\$284
Revenues over (under) Expenditures:	\$356	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	146.45%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$244.714	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$408	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$90.456	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$154.258	\$28,307	\$82,892



STATE OF ILLINOIS
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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$30.000	\$446,143	\$40,000
Per Capita Debt:	\$50	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$9.480	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$16	\$2,375	\$942
Revenue Collected During FY 13:	\$127.831	\$245,949	\$87,485
Expenditures During FY 13:	\$146.058	\$230,578	\$92,361
Per Capita Revenue:	\$213	\$656	\$233
Per Capita Expenditures:	\$243	\$653	\$252
Operating Income (loss):	-\$18.227	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	-5.99%	422.27%	345.91%
Ending Retained Earnings for FY 13:	-\$8.747	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	-\$15	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dalzell Village**

Unit Code: **006/030/32** County: **Bureau**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$905,440**

Equalized Assessed Valuation: **\$5,358,333**

Population: **717**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$50,037**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$658.745	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$919	\$815	\$458
Revenue Collected During FY 13:	\$510.968	\$258,891	\$116,644
Expenditures During FY 13:	\$457.724	\$253,093	\$105,918
Per Capita Revenue:	\$713	\$648	\$296
Per Capita Expenditures:	\$638	\$644	\$284
Revenues over (under) Expenditures:	\$53.244	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	155.55%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$711.989	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$993	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$338.399	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$373.590	\$28,307	\$82,892



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$423.098	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$590	\$2,375	\$942
Revenue Collected During FY 13:	\$186.521	\$245,949	\$87,485
Expenditures During FY 13:	\$147.559	\$230,578	\$92,361
Per Capita Revenue:	\$260	\$656	\$233
Per Capita Expenditures:	\$206	\$653	\$252
Operating Income (loss):	\$38.962	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	313.14%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$462.060	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$644	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Damiansville Village**

Unit Code: 014/037/32

County: Clinton

Fiscal Year End:

4/30/2013

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$263,750

Equalized Assessed Valuation:

\$7,315,327

Population:

425

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$13,303

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:

\$305.690

\$305,255

\$161,015

Per Capita Beginning Fund Balance:

\$719

\$815

\$458

Revenue Collected During FY 13:

\$135.738

\$258,891

\$116,644

Expenditures During FY 13:

\$70.877

\$253,093

\$105,918

Per Capita Revenue:

\$319

\$648

\$296

Per Capita Expenditures:

\$167

\$644

\$284

Revenues over (under) Expenditures:

\$64.861

\$5,798

\$8,961

Ratio of Fund Balance to Expenditures:

522.81%

284.63%

169.99%

Ending Fund Balance for FY 13:

\$370.551

\$308,514

\$170,510

Per Capita Ending Fund Balance:

\$872

\$830

\$486

Equity

Amounts

Averages

Medians

Total Reserved Funds:

\$

\$3,935

\$

Total Unreserved Funds:

\$

\$29,757

\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:

\$34.190

\$118,520

\$21,864

Total Unrestricted Net Assets:

\$336.361

\$28,307

\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$904.602	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2.128	\$2,375	\$942
Revenue Collected During FY 13:	\$186.951	\$245,949	\$87,485
Expenditures During FY 13:	\$148.941	\$230,578	\$92,361
Per Capita Revenue:	\$440	\$656	\$233
Per Capita Expenditures:	\$350	\$653	\$252
Operating Income (loss):	\$38.010	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	632.88%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$942.612	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2.218	\$2,407	\$947



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dana Village**

Unit Code: **050/015/32** County: **Lasalle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$103,100**

Equalized Assessed Valuation: **\$988,929**

Population: **175**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$139.484	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$797	\$815	\$458
Revenue Collected During FY 13:	\$44.843	\$258,891	\$116,644
Expenditures During FY 13:	\$39.124	\$253,093	\$105,918
Per Capita Revenue:	\$256	\$648	\$296
Per Capita Expenditures:	\$224	\$644	\$284
Revenues over (under) Expenditures:	\$5.719	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	371.14%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$145.203	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$830	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$106.263	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Danforth Village**

Unit Code: **038/045/32** County: **Iroquois**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$320,980**

Equalized Assessed Valuation: **\$4,870,643**

Population: **587**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$24,591**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$365.646	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$623	\$815	\$458
Revenue Collected During FY 13:	\$170.618	\$258,891	\$116,644
Expenditures During FY 13:	\$108.816	\$253,093	\$105,918
Per Capita Revenue:	\$291	\$648	\$296
Per Capita Expenditures:	\$185	\$644	\$284
Revenues over (under) Expenditures:	\$61.802	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	363.58%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$395.630	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$674	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$395.630	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$523.165	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$891	\$2,375	\$942
Revenue Collected During FY 13:	\$47.578	\$245,949	\$87,485
Expenditures During FY 13:	\$60.045	\$230,578	\$92,361
Per Capita Revenue:	\$81	\$656	\$233
Per Capita Expenditures:	\$102	\$653	\$252
Operating Income (loss):	-\$12.467	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	903.52%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$542.516	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$924	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Danvers Village**

Unit Code: **064/050/32** County: **McLean**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,277,675**

Equalized Assessed Valuation: **\$14,794,866**

Population: **1,154**

Employees:

Full Time: **4**

Part Time: **10**

Salaries Paid: **\$237,724**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$350.884	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$304	\$570	\$402
Revenue Collected During FY 13:	\$519.308	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$464.573	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$450	\$789	\$625
Per Capita Expenditures:	\$403	\$754	\$593
Revenues over (under) Expenditures:	\$54.735	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	87.31%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$405.619	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$351	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$214.814	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$112.494	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,308,763	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,134	\$1,565	\$1,188
Revenue Collected During FY 13:	\$336,590	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$251,125	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$292	\$472	\$341
Per Capita Expenditures:	\$218	\$434	\$308
Operating Income (loss):	\$85,465	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	555.19%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,394,228	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,208	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Danville City**

Unit Code: **092/030/30** County: **Vermilion**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,734,571**

Equalized Assessed Valuation: **\$299,497,169**

Population: **32,935**

Employees:

Full Time: **251**

Part Time: **29**

Salaries Paid: **\$14,853,650**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$11.321.584	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$344	\$471	\$396
Revenue Collected During FY 13:	\$43.222.498	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$38.847.067	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$1.312	\$1,023	\$974
Per Capita Expenditures:	\$1.180	\$970	\$926
Revenues over (under) Expenditures:	\$4.375.431	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	37.00%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$14.373.320	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$436	\$511	\$437

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11.168.841	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	\$2.788.868	\$3,838,488	\$8,425,127



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13.285.672	\$82,635,224	\$52,719,667
Per Capita Debt:	\$403	\$1,507	\$1,372
General Obligation Debt over EAV:	3.21%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$9.311.545	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$283	\$1,344	\$1,047
Revenue Collected During FY 13:	\$5.950.839	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$5.596.347	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$181	\$386	\$287
Per Capita Expenditures:	\$170	\$377	\$289
Operating Income (loss):	\$354.492	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	168.68%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$9.439.900	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$287	\$1,359	\$1,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Darien City**

Unit Code: **022/040/30** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,858,534**

Equalized Assessed Valuation: **\$830,805,646**

Population: **22,086**

Employees:

Full Time: **70**

Part Time: **17**

Salaries Paid: **\$6,182,006**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,338,362	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$196	\$570	\$402
Revenue Collected During FY 13:	\$14,120,511	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$10,703,398	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$639	\$789	\$625
Per Capita Expenditures:	\$485	\$754	\$593
Revenues over (under) Expenditures:	\$3,417,113	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	46.56%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$4,983,317	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$226	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$329,292	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$7,872,551	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,123,670	\$9,138,980	\$2,661,046
Per Capita Debt:	\$368	\$1,390	\$672
General Obligation Debt over EAV:	0.85%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5,785,560	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$262	\$1,565	\$1,188
Revenue Collected During FY 13:	\$5,779,482	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$5,599,619	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$262	\$472	\$341
Per Capita Expenditures:	\$254	\$434	\$308
Operating Income (loss):	\$179,863	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	106.07%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$5,939,599	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$269	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Davis Village**

Unit Code: **089/020/32** County: **Stephenson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,658,672**

Equalized Assessed Valuation: **\$2,717,092**

Population: **700**

Employees:

Full Time: **1**

Part Time: **18**

Salaries Paid: **\$66,372**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,160,692	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1,658	\$815	\$458
Revenue Collected During FY 13:	\$617,168	\$258,891	\$116,644
Expenditures During FY 13:	\$268,890	\$253,093	\$105,918
Per Capita Revenue:	\$882	\$648	\$296
Per Capita Expenditures:	\$384	\$644	\$284
Revenues over (under) Expenditures:	\$348,278	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	481.71%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$1,295,264	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1,850	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$940.187	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$365.681	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,516,212	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2,166	\$2,375	\$942
Revenue Collected During FY 13:	\$201,394	\$245,949	\$87,485
Expenditures During FY 13:	\$145,192	\$230,578	\$92,361
Per Capita Revenue:	\$288	\$656	\$233
Per Capita Expenditures:	\$207	\$653	\$252
Operating Income (loss):	\$56,202	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1230.18%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,786,120	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2,552	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Davis Junction Village**

Unit Code: **071/023/32** County: **Ogle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$13,445,743**

Equalized Assessed Valuation: **\$31,652,262**

Population: **1,848**

Employees:

Full Time: **5**

Part Time: **11**

Salaries Paid: **\$494,990**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$7,930,947	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$4.292	\$570	\$402
Revenue Collected During FY 13:	\$576,347	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$3,261,748	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$312	\$789	\$625
Per Capita Expenditures:	\$1,765	\$754	\$593
Revenues over (under) Expenditures:	-\$2,685,401	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	160.82%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$5,245,546	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$2,838	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$470,265	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$4,775,281	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$15.118.671	\$9,138,980	\$2,661,046
Per Capita Debt:	\$8.181	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4.991.845	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2.701	\$1,565	\$1,188
Revenue Collected During FY 13:	\$3.590.576	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1.695.228	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$1.943	\$472	\$341
Per Capita Expenditures:	\$917	\$434	\$308
Operating Income (loss):	\$1.895.348	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	406.27%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$6.887.193	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$3.727	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dawson Village**

Unit Code: **083/040/32** County: **Sangamon**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,146,210**

Equalized Assessed Valuation: **\$4,900,382**

Population: **509**

Employees:

Full Time: **3**

Part Time: **1**

Salaries Paid: **\$147,429**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$72.959	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$143	\$815	\$458
Revenue Collected During FY 13:	\$135.882	\$258,891	\$116,644
Expenditures During FY 13:	\$134.009	\$253,093	\$105,918
Per Capita Revenue:	\$267	\$648	\$296
Per Capita Expenditures:	\$263	\$644	\$284
Revenues over (under) Expenditures:	\$1.873	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	54.85%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$73.504	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$144	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21.133	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$52.371	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$557.548	\$446,143	\$40,000
Per Capita Debt:	\$1.095	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$372.901	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$733	\$2,375	\$942
Revenue Collected During FY 13:	\$322.567	\$245,949	\$87,485
Expenditures During FY 13:	\$316.679	\$230,578	\$92,361
Per Capita Revenue:	\$634	\$656	\$233
Per Capita Expenditures:	\$622	\$653	\$252
Operating Income (loss):	\$5.888	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	120.03%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$380.117	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$747	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **De Pue Village**

Unit Code: **006/035/32** County: **Bureau**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,412,625**

Equalized Assessed Valuation: **\$8,177,255**

Population: **1,850**

Employees:

Full Time: **7**

Part Time: **17**

Salaries Paid: **\$298,446**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$202.355	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$109	\$570	\$402
Revenue Collected During FY 13:	\$1.173.869	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1.341.901	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$635	\$789	\$625
Per Capita Expenditures:	\$725	\$754	\$593
Revenues over (under) Expenditures:	-\$168.032	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	13.16%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$176.640	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$95	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$203.621	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$240.044	\$9,138,980	\$2,661,046
Per Capita Debt:	\$130	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$390.666	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$211	\$1,565	\$1,188
Revenue Collected During FY 13:	\$497.169	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$389.762	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$269	\$472	\$341
Per Capita Expenditures:	\$211	\$434	\$308
Operating Income (loss):	\$107.407	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	90.17%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$351.456	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$190	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **De Soto Village**

Unit Code: **039/025/32** County: **Jackson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,054,580**

Equalized Assessed Valuation: **\$10,532,144**

Population: **1,632**

Employees:

Full Time: **7**

Part Time: **9**

Salaries Paid: **\$285,851**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$343.489	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$210	\$570	\$402
Revenue Collected During FY 13:	\$591.829	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$545.556	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$363	\$789	\$625
Per Capita Expenditures:	\$334	\$754	\$593
Revenues over (under) Expenditures:	\$46.273	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	73.37%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$400.262	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$245	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73.165	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$302.390	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,541,460	\$9,138,980	\$2,661,046
Per Capita Debt:	\$945	\$1,390	\$672
General Obligation Debt over EAV:	14.24%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3,177,461	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,947	\$1,565	\$1,188
Revenue Collected During FY 13:	\$585,730	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$642,049	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$359	\$472	\$341
Per Capita Expenditures:	\$393	\$434	\$308
Operating Income (loss):	-\$56,319	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	484.49%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$3,110,642	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,906	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Decatur City**

Unit Code: **055/020/30** County: **Macon**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$350,616,110**

Equalized Assessed Valuation: **\$863,833,509**

Population: **76,122**

Employees:

Full Time: **501**

Part Time: **25**

Salaries Paid: **\$23,969,598**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$18.129.870	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$238	\$471	\$396
Revenue Collected During FY 13:	\$110.872.990	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$116.416.240	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$1.457	\$1,023	\$974
Per Capita Expenditures:	\$1.529	\$970	\$926
Revenues over (under) Expenditures:	-\$5.543.250	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	10.81%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$12.586.297	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$165	\$511	\$437

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12.177.075	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	\$2.161.486	\$3,838,488	\$8,425,127



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$118.609.783	\$82,635,224	\$52,719,667
Per Capita Debt:	\$1.558	\$1,507	\$1,372
General Obligation Debt over EAV:	8.75%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$59.779.037	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$785	\$1,344	\$1,047
Revenue Collected During FY 13:	\$45.719.341	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$39.653.385	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$601	\$386	\$287
Per Capita Expenditures:	\$521	\$377	\$289
Operating Income (loss):	\$6.065.956	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	129.06%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$51.176.968	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$672	\$1,359	\$1,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deer Creek Village**

Unit Code: **090/020/32** County: **Tazewell**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,328,500**

Equalized Assessed Valuation: **\$6,201,023**

Population: **704**

Employees:

Full Time: **3**

Part Time: **15**

Salaries Paid: **\$198,136**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,219,417	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1,732	\$815	\$458
Revenue Collected During FY 13:	\$693,739	\$258,891	\$116,644
Expenditures During FY 13:	\$506,798	\$253,093	\$105,918
Per Capita Revenue:	\$985	\$648	\$296
Per Capita Expenditures:	\$720	\$644	\$284
Revenues over (under) Expenditures:	\$186,941	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	249.62%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$1,265,051	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1,797	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$193.406	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$207.544	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$226.400	\$446,143	\$40,000
Per Capita Debt:	\$322	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$984.834	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.399	\$2,375	\$942
Revenue Collected During FY 13:	\$218.223	\$245,949	\$87,485
Expenditures During FY 13:	\$204.984	\$230,578	\$92,361
Per Capita Revenue:	\$310	\$656	\$233
Per Capita Expenditures:	\$291	\$653	\$252
Operating Income (loss):	\$13.239	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	550.96%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1.129.380	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.604	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deer Grove Village**

Unit Code: **098/020/32** County: **Whiteside**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$33,750**

Equalized Assessed Valuation: **\$546,956**

Population: **48**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$2,314**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$40.669	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$847	\$815	\$458
Revenue Collected During FY 13:	\$12.479	\$258,891	\$116,644
Expenditures During FY 13:	\$9.526	\$253,093	\$105,918
Per Capita Revenue:	\$260	\$648	\$296
Per Capita Expenditures:	\$198	\$644	\$284
Revenues over (under) Expenditures:	\$2.953	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	457.93%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$43.622	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$909	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$27.938	\$3,935	\$
Total Unreserved Funds:	\$15.684	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Deer Park Village**

Unit Code: **049/020/32** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,537,546**

Equalized Assessed Valuation: **\$241,939,279**

Population: **3,200**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$266,729**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2.292.709	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$716	\$570	\$402
Revenue Collected During FY 13:	\$4.117.993	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$3.533.781	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1.287	\$789	\$625
Per Capita Expenditures:	\$1.104	\$754	\$593
Revenues over (under) Expenditures:	\$584.212	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	81.41%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$2.876.708	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$899	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$665.179	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$2.201.615	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$30,378	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$9	\$1,565	\$1,188
Revenue Collected During FY 13:	\$371,133	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$356,218	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$116	\$472	\$341
Per Capita Expenditures:	\$111	\$434	\$308
Operating Income (loss):	\$14,915	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	12.77%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$45,506	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$14	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Deerfield Village**

Unit Code: **049/018/32** County: **Lake**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$92,585,064**

Equalized Assessed Valuation: **\$1,293,263,968**

Population: **19,200**

Employees:

Full Time: **107**

Part Time: **17**

Salaries Paid: **\$16,927,127**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$21.151.145	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1.102	\$570	\$402
Revenue Collected During FY 13:	\$37.912.562	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$32.637.425	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1.975	\$789	\$625
Per Capita Expenditures:	\$1.700	\$754	\$593
Revenues over (under) Expenditures:	\$5.275.137	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	66.56%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$21.724.542	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1.131	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1.690.206	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$31.078.448	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$54.905.000	\$9,138,980	\$2,661,046
Per Capita Debt:	\$2.860	\$1,390	\$672
General Obligation Debt over EAV:	4.25%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$48.005.076	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2.500	\$1,565	\$1,188
Revenue Collected During FY 13:	\$15.653.850	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$17.086.951	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$815	\$472	\$341
Per Capita Expenditures:	\$890	\$434	\$308
Operating Income (loss):	-\$1.433.101	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	172.99%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$29.558.079	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.539	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Dekalb City**

Unit Code: **019/015/30** County: **Dekalb**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$80,241,457**

Equalized Assessed Valuation: **\$533,805,903**

Population: **44,030**

Employees:

Full Time: **181**

Part Time: **48**

Salaries Paid: **\$16,913,369**

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$17,121,532	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$389	\$471	\$396
Revenue Collected During FY 13:	\$44,523,031	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$41,287,328	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$1,011	\$1,023	\$974
Per Capita Expenditures:	\$938	\$970	\$926
Revenues over (under) Expenditures:	\$3,235,703	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	42.19%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$17,420,943	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$396	\$511	\$437

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,182,850	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	-\$13,241,757	\$3,838,488	\$8,425,127



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$52.066.122	\$82,635,224	\$52,719,667
Per Capita Debt:	\$1.183	\$1,507	\$1,372
General Obligation Debt over EAV:	6.46%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$52.302.598	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$1.188	\$1,344	\$1,047
Revenue Collected During FY 13:	\$8.489.882	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$7.485.810	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$193	\$386	\$287
Per Capita Expenditures:	\$170	\$377	\$289
Operating Income (loss):	\$1.004.072	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	705.71%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$52.828.380	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$1.200	\$1,359	\$1,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deland Village**

Unit Code: **074/030/32** County: **Piatt**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$549,289**

Equalized Assessed Valuation: **\$3,961,487**

Population: **446**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$51,540**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$237.020	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$531	\$815	\$458
Revenue Collected During FY 13:	\$133.594	\$258,891	\$116,644
Expenditures During FY 13:	\$115.857	\$253,093	\$105,918
Per Capita Revenue:	\$300	\$648	\$296
Per Capita Expenditures:	\$260	\$644	\$284
Revenues over (under) Expenditures:	\$17.737	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	219.89%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$254.757	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$571	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46.098	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$208.659	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$100.500	\$446,143	\$40,000
Per Capita Debt:	\$225	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$406.891	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$912	\$2,375	\$942
Revenue Collected During FY 13:	\$110.896	\$245,949	\$87,485
Expenditures During FY 13:	\$102.804	\$230,578	\$92,361
Per Capita Revenue:	\$249	\$656	\$233
Per Capita Expenditures:	\$231	\$653	\$252
Operating Income (loss):	\$8.092	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	402.02%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$413.292	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$927	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Delavan City**

Unit Code: **090/025/30** County: **Tazewell**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,564,932**

Equalized Assessed Valuation: **\$17,623,265**

Population: **1,689**

Employees:

Full Time: **7**

Part Time: **6**

Salaries Paid: **\$333,599**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$329.672	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$195	\$570	\$402
Revenue Collected During FY 13:	\$1,157.833	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$759.027	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$686	\$789	\$625
Per Capita Expenditures:	\$449	\$754	\$593
Revenues over (under) Expenditures:	\$398.806	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	123.65%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$938.529	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$556	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$481.175	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$269.301	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$35.997	\$9,138,980	\$2,661,046
Per Capita Debt:	\$21	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,328.133	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$786	\$1,565	\$1,188
Revenue Collected During FY 13:	\$645.965	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$344.415	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$382	\$472	\$341
Per Capita Expenditures:	\$204	\$434	\$308
Operating Income (loss):	\$301.550	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	472.01%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,625.683	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$963	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Des Plaines City**

Unit Code: **016/140/30** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$132,446,902**

Equalized Assessed Valuation: **\$2,039,939,367**

Population: **58,364**

Employees:

Full Time: **352**

Part Time: **13**

Salaries Paid: **\$34,401,578**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$48,898,533	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$838	\$471	\$396
Revenue Collected During FY 13:	\$99,780,966	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$85,110,078	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$1,710	\$1,023	\$974
Per Capita Expenditures:	\$1,458	\$970	\$926
Revenues over (under) Expenditures:	\$14,670,888	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	73.56%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$62,604,276	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$1,073	\$511	\$437

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,869,706	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	\$51,054,710	\$3,838,488	\$8,425,127



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$62.123.971	\$82,635,224	\$52,719,667
Per Capita Debt:	\$1.064	\$1,507	\$1,372
General Obligation Debt over EAV:	2.78%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$33.608.340	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$576	\$1,344	\$1,047
Revenue Collected During FY 13:	\$16.251.418	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$18.440.981	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$278	\$386	\$287
Per Capita Expenditures:	\$316	\$377	\$289
Operating Income (loss):	-\$2.189.563	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	172.73%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$31.853.404	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$546	\$1,359	\$1,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Detroit Village**

Unit Code: **075/020/32** County: **Pike**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$30,420**

Equalized Assessed Valuation: **\$524,274**

Population: **83**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1

Detroit Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$83.812	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1.010	\$815	\$458
Revenue Collected During FY 13:	\$14.373	\$258,891	\$116,644
Expenditures During FY 13:	\$15.210	\$253,093	\$105,918
Per Capita Revenue:	\$173	\$648	\$296
Per Capita Expenditures:	\$183	\$644	\$284
Revenues over (under) Expenditures:	-\$837	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	545.53%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$82.975	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1.000	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$82.070	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dewitt Village**

Unit Code: **020/015/32** County: **Dewitt**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$76,785**

Equalized Assessed Valuation: **\$1,463,081**

Population: **184**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$18,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$54.935	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$299	\$815	\$458
Revenue Collected During FY 13:	\$59.672	\$258,891	\$116,644
Expenditures During FY 13:	\$47.501	\$253,093	\$105,918
Per Capita Revenue:	\$324	\$648	\$296
Per Capita Expenditures:	\$258	\$644	\$284
Revenues over (under) Expenditures:	\$12.171	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	127.59%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$60.606	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$329	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23.615	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$36.991	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$69.632	\$446,143	\$40,000
Per Capita Debt:	\$378	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$321.390	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.747	\$2,375	\$942
Revenue Collected During FY 13:	\$40.360	\$245,949	\$87,485
Expenditures During FY 13:	\$53.038	\$230,578	\$92,361
Per Capita Revenue:	\$219	\$656	\$233
Per Capita Expenditures:	\$288	\$653	\$252
Operating Income (loss):	-\$12.678	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	594.31%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$315.212	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.713	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Diamond Village**

Unit Code: **032/030/32** County: **Grundy**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,993,025**

Equalized Assessed Valuation: **\$44,722,115**

Population: **2,500**

Employees:

Full Time: **5**

Part Time: **11**

Salaries Paid: **\$328,493**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,586,837	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$635	\$570	\$402
Revenue Collected During FY 13:	\$1,530,721	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$776,849	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$612	\$789	\$625
Per Capita Expenditures:	\$311	\$754	\$593
Revenues over (under) Expenditures:	\$753,872	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	301.31%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$2,340,709	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$936	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,264	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$2,331,446	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7,499,927	\$9,138,980	\$2,661,046
Per Capita Debt:	\$3.000	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3,278,226	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,311	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1,244,475	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1,452,854	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$498	\$472	\$341
Per Capita Expenditures:	\$581	\$434	\$308
Operating Income (loss):	-\$208,379	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	211.30%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$3,069,847	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,228	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dieterich Village

Unit Code: 025/020/32 County: Effingham

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,632,700

Equalized Assessed Valuation: \$7,752,705

Population: 617

Employees:

Full Time: 2

Part Time: 13

Salaries Paid: \$123,019

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,398,982	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$3,888	\$815	\$458
Revenue Collected During FY 13:	\$691,993	\$258,891	\$116,644
Expenditures During FY 13:	\$692,630	\$253,093	\$105,918
Per Capita Revenue:	\$1,122	\$648	\$296
Per Capita Expenditures:	\$1,123	\$644	\$284
Revenues over (under) Expenditures:	-\$637	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	378.59%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$2,622,260	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$4,250	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$120,389	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$330,655	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$398.602	\$446,143	\$40,000
Per Capita Debt:	\$646	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$765.775	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.241	\$2,375	\$942
Revenue Collected During FY 13:	\$180.563	\$245,949	\$87,485
Expenditures During FY 13:	\$247.241	\$230,578	\$92,361
Per Capita Revenue:	\$293	\$656	\$233
Per Capita Expenditures:	\$401	\$653	\$252
Operating Income (loss):	-\$66.678	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	282.76%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$699.097	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.133	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Divernon Village**

Unit Code: **083/045/32** County: **Sangamon**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,791,450**

Equalized Assessed Valuation: **\$15,777,611**

Population: **1,172**

Employees:

Full Time: **8**

Part Time: **8**

Salaries Paid: **\$365,333**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	-\$159.632	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	-\$136	\$570	\$402
Revenue Collected During FY 13:	\$399.315	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$431.339	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$341	\$789	\$625
Per Capita Expenditures:	\$368	\$754	\$593
Revenues over (under) Expenditures:	-\$32.024	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	-31.41%	89.78%	72.88%
Ending Fund Balance for FY 13:	-\$135.492	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	-\$116	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$167.999	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$303.491	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$499.747	\$9,138,980	\$2,661,046
Per Capita Debt:	\$426	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1.952.230	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.666	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1.041.971	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1.032.415	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$889	\$472	\$341
Per Capita Expenditures:	\$881	\$434	\$308
Operating Income (loss):	\$9.556	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	205.12%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2.117.675	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.807	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dix Village**

Unit Code: **041/025/32** County: **Jefferson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$134,000**

Equalized Assessed Valuation: **\$3,789,589**

Population: **500**

Employees:

Full Time: **11**

Part Time:

Salaries Paid: **\$12,174**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$138,979	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$278	\$815	\$458
Revenue Collected During FY 13:	\$161,285	\$258,891	\$116,644
Expenditures During FY 13:	\$162,816	\$253,093	\$105,918
Per Capita Revenue:	\$323	\$648	\$296
Per Capita Expenditures:	\$326	\$644	\$284
Revenues over (under) Expenditures:	-\$1,531	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	84.42%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$137,448	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$275	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dixon City**

Unit Code: **052/025/30** County: **Lee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$29,357,702**

Equalized Assessed Valuation: **\$172,999,892**

Population: **15,400**

Employees:

Full Time: **89**

Part Time: **86**

Salaries Paid: **\$5,972,126**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$14,672,839	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$953	\$570	\$402
Revenue Collected During FY 13:	\$13,496,163	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$11,859,835	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$876	\$789	\$625
Per Capita Expenditures:	\$770	\$754	\$593
Revenues over (under) Expenditures:	\$1,636,328	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	367.63%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$43,600,128	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$2,831	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,453,707	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$30,235,358	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$36.097.463	\$9,138,980	\$2,661,046
Per Capita Debt:	\$2.344	\$1,390	\$672
General Obligation Debt over EAV:	7.12%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$12.306.416	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$799	\$1,565	\$1,188
Revenue Collected During FY 13:	\$5.555.707	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$4.860.458	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$361	\$472	\$341
Per Capita Expenditures:	\$316	\$434	\$308
Operating Income (loss):	\$695.249	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	313.42%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$15.233.638	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$989	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dongola Village**

Unit Code: **091/025/32** County: **Union**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$762,600**

Equalized Assessed Valuation: **\$3,866,787**

Population: **726**

Employees:

Full Time: **3**

Part Time: **9**

Salaries Paid: **\$158,508**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$10.388	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$14	\$815	\$458
Revenue Collected During FY 13:	\$301.206	\$258,891	\$116,644
Expenditures During FY 13:	\$282.724	\$253,093	\$105,918
Per Capita Revenue:	\$415	\$648	\$296
Per Capita Expenditures:	\$389	\$644	\$284
Revenues over (under) Expenditures:	\$18.482	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	10.21%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$28.870	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$40	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$125.775	\$118,520	\$21,864
Total Unrestricted Net Assets:	-\$96.905	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,304,583	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1,797	\$2,375	\$942
Revenue Collected During FY 13:	\$244,637	\$245,949	\$87,485
Expenditures During FY 13:	\$319,755	\$230,578	\$92,361
Per Capita Revenue:	\$337	\$656	\$233
Per Capita Expenditures:	\$440	\$653	\$252
Operating Income (loss):	-\$75,118	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	384.50%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,229,465	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1,693	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Donnellson Village**

Unit Code: **068/025/32** County: **Montgomery**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$592,650**

Equalized Assessed Valuation: **\$888,953**

Population: **243**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$31,276**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$82.493	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$339	\$815	\$458
Revenue Collected During FY 13:	\$65.750	\$258,891	\$116,644
Expenditures During FY 13:	\$79.607	\$253,093	\$105,918
Per Capita Revenue:	\$271	\$648	\$296
Per Capita Expenditures:	\$328	\$644	\$284
Revenues over (under) Expenditures:	-\$13.857	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	87.47%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$69.636	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$287	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17.619	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$52.017	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$421.330	\$446,143	\$40,000
Per Capita Debt:	\$1.734	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,261,300	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$5.191	\$2,375	\$942
Revenue Collected During FY 13:	\$126,553	\$245,949	\$87,485
Expenditures During FY 13:	\$159,220	\$230,578	\$92,361
Per Capita Revenue:	\$521	\$656	\$233
Per Capita Expenditures:	\$655	\$653	\$252
Operating Income (loss):	-\$32,667	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	771.03%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,227,633	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$5.052	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Donovan Village**

Unit Code: **038/050/32** County: **Iroquois**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$220,855**

Equalized Assessed Valuation: **\$2,113,506**

Population: **304**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$15,231**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$215.035	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$707	\$815	\$458
Revenue Collected During FY 13:	\$61.005	\$258,891	\$116,644
Expenditures During FY 13:	\$44.878	\$253,093	\$105,918
Per Capita Revenue:	\$201	\$648	\$296
Per Capita Expenditures:	\$148	\$644	\$284
Revenues over (under) Expenditures:	\$16.127	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	515.09%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$231.162	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$760	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$231.162	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4.118	\$446,143	\$40,000
Per Capita Debt:	\$14	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	-\$15.914	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	-\$52	\$2,375	\$942
Revenue Collected During FY 13:	\$47.751	\$245,949	\$87,485
Expenditures During FY 13:	\$53.171	\$230,578	\$92,361
Per Capita Revenue:	\$157	\$656	\$233
Per Capita Expenditures:	\$175	\$653	\$252
Operating Income (loss):	-\$5.420	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	-40.12%	422.27%	345.91%
Ending Retained Earnings for FY 13:	-\$21.334	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	-\$70	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dorchester Village**

Unit Code: **056/035/32** County: **Macoupin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Combination**

Appropriation or Budget: **\$117,800**

Equalized Assessed Valuation: **\$1,116,029**

Population: **151**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$17,039**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$152.058	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1.007	\$815	\$458
Revenue Collected During FY 13:	\$31.488	\$258,891	\$116,644
Expenditures During FY 13:	\$25.462	\$253,093	\$105,918
Per Capita Revenue:	\$209	\$648	\$296
Per Capita Expenditures:	\$169	\$644	\$284
Revenues over (under) Expenditures:	\$6.026	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	414.96%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$105.656	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$700	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10.811	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$94.845	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$165.086	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.093	\$2,375	\$942
Revenue Collected During FY 13:	\$94.049	\$245,949	\$87,485
Expenditures During FY 13:	\$87.082	\$230,578	\$92,361
Per Capita Revenue:	\$623	\$656	\$233
Per Capita Expenditures:	\$577	\$653	\$252
Operating Income (loss):	\$6.967	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	257.78%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$224.481	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.487	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dover Village**

Unit Code: **006/040/32** County: **Bureau**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$85,525**

Equalized Assessed Valuation: **\$1,126,970**

Population: **172**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1

WATER

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$61.240	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$356	\$815	\$458
Revenue Collected During FY 13:	\$50.368	\$258,891	\$116,644
Expenditures During FY 13:	\$28.326	\$253,093	\$105,918
Per Capita Revenue:	\$293	\$648	\$296
Per Capita Expenditures:	\$165	\$644	\$284
Revenues over (under) Expenditures:	\$22.042	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	294.01%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$83.282	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$484	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26.463	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$46.587	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$111,299	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$647	\$2,375	\$942
Revenue Collected During FY 13:	\$33,440	\$245,949	\$87,485
Expenditures During FY 13:	\$48,913	\$230,578	\$92,361
Per Capita Revenue:	\$194	\$656	\$233
Per Capita Expenditures:	\$284	\$653	\$252
Operating Income (loss):	-\$15,473	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	195.91%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$95,826	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$557	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dowell Village**

Unit Code: **039/030/32** County: **Jackson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$965,300**

Equalized Assessed Valuation: **\$711,238**

Population: **402**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$334.361	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$832	\$815	\$458
Revenue Collected During FY 13:	\$186.586	\$258,891	\$116,644
Expenditures During FY 13:	\$187.881	\$253,093	\$105,918
Per Capita Revenue:	\$464	\$648	\$296
Per Capita Expenditures:	\$467	\$644	\$284
Revenues over (under) Expenditures:	-\$1.295	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	177.27%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$333.066	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$829	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$333.066	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$691.165	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.719	\$2,375	\$942
Revenue Collected During FY 13:	\$385.254	\$245,949	\$87,485
Expenditures During FY 13:	\$419.782	\$230,578	\$92,361
Per Capita Revenue:	\$958	\$656	\$233
Per Capita Expenditures:	\$1.044	\$653	\$252
Operating Income (loss):	-\$34.528	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	156.42%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$656.637	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.633	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Downers Grove Village**

Unit Code: **022/042/32** County: **Dupage**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$137,867,364**

Equalized Assessed Valuation: **\$2,042,550,247**

Population: **49,399**

Employees:

Full Time: **311**

Part Time: **78**

Salaries Paid: **\$28,050,884**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$23.560.172	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$477	\$471	\$396
Revenue Collected During FY 13:	\$50.264.314	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$45.637.714	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$1.018	\$1,023	\$974
Per Capita Expenditures:	\$924	\$970	\$926
Revenues over (under) Expenditures:	\$4.626.600	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	56.29%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$25.690.647	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$520	\$511	\$437

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7.472.393	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	\$16.372.480	\$3,838,488	\$8,425,127



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$84.480.000	\$82,635,224	\$52,719,667
Per Capita Debt:	\$1.710	\$1,507	\$1,372
General Obligation Debt over EAV:	4.14%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$36.126.703	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$731	\$1,344	\$1,047
Revenue Collected During FY 13:	\$18.121.596	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$17.860.194	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$367	\$386	\$287
Per Capita Expenditures:	\$362	\$377	\$289
Operating Income (loss):	\$261.402	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	265.46%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$47.411.802	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$960	\$1,359	\$1,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Downs Village**

Unit Code: **064/055/32** County: **McLean**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,453,497**

Equalized Assessed Valuation: **\$13,881,765**

Population: **1,005**

Employees:

Full Time: **1**

Part Time: **24**

Salaries Paid: **\$156,299**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$709.109	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$706	\$570	\$402
Revenue Collected During FY 13:	\$629.428	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$416.016	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$626	\$789	\$625
Per Capita Expenditures:	\$414	\$754	\$593
Revenues over (under) Expenditures:	\$213.412	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	207.35%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$862.594	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$858	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$1.241.998	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6.219.630	\$9,138,980	\$2,661,046
Per Capita Debt:	\$6.189	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5.751.616	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$5.723	\$1,565	\$1,188
Revenue Collected During FY 13:	\$332.977	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$487.978	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$331	\$472	\$341
Per Capita Expenditures:	\$486	\$434	\$308
Operating Income (loss):	-\$155.001	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	1169.12%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$5.705.042	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$5.677	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Du Bois Village**

Unit Code: **095/020/32** County: **Washington**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$391,645**

Equalized Assessed Valuation: **\$1,731,102**

Population: **225**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$15,260**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$48.223	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$214	\$815	\$458
Revenue Collected During FY 13:	\$56.810	\$258,891	\$116,644
Expenditures During FY 13:	\$44.252	\$253,093	\$105,918
Per Capita Revenue:	\$252	\$648	\$296
Per Capita Expenditures:	\$197	\$644	\$284
Revenues over (under) Expenditures:	\$12.558	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	142.78%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$63.181	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$281	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9.865	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$53.316	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$101.000	\$446,143	\$40,000
Per Capita Debt:	\$449	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$683.169	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$3.036	\$2,375	\$942
Revenue Collected During FY 13:	\$71.166	\$245,949	\$87,485
Expenditures During FY 13:	\$119.296	\$230,578	\$92,361
Per Capita Revenue:	\$316	\$656	\$233
Per Capita Expenditures:	\$530	\$653	\$252
Operating Income (loss):	-\$48.130	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	530.31%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$632.639	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2.812	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Du Quoin City**

Unit Code: **073/015/30** County: **Perry**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,670,412**

Equalized Assessed Valuation: **\$42,430,242**

Population: **6,084**

Employees:

Full Time: **39**

Part Time: **38**

Salaries Paid: **\$2,360,344**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5,148,636	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$846	\$570	\$402
Revenue Collected During FY 13:	\$4,968,247	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$5,019,994	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$817	\$789	\$625
Per Capita Expenditures:	\$825	\$754	\$593
Revenues over (under) Expenditures:	-\$51,747	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	105.93%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$5,317,439	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$874	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,454,129	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$442,273	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6.195.007	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.018	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3.690.853	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$607	\$1,565	\$1,188
Revenue Collected During FY 13:	\$2.328.618	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$2.507.780	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$383	\$472	\$341
Per Capita Expenditures:	\$412	\$434	\$308
Operating Income (loss):	-\$179.162	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	131.24%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$3.291.141	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$541	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dunfermline Village**

Unit Code: **029/040/32** County: **Fulton**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$58,000**

Equalized Assessed Valuation: **\$2,295,347**

Population: **300**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$5,653**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$130.267	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$434	\$815	\$458
Revenue Collected During FY 13:	\$80.084	\$258,891	\$116,644
Expenditures During FY 13:	\$54.745	\$253,093	\$105,918
Per Capita Revenue:	\$267	\$648	\$296
Per Capita Expenditures:	\$182	\$644	\$284
Revenues over (under) Expenditures:	\$25.339	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	284.24%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$155.606	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$519	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$155.606	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dunlap Village**

Unit Code: **072/030/32** County: **Peoria**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$945,950**

Equalized Assessed Valuation: **\$33,285,728**

Population: **1,386**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$141,180**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$886.489	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$640	\$570	\$402
Revenue Collected During FY 13:	\$427.211	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$429.447	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$308	\$789	\$625
Per Capita Expenditures:	\$310	\$754	\$593
Revenues over (under) Expenditures:	-\$2.236	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	205.91%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$884.253	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$638	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$884.253	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,359,594	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,702	\$1,565	\$1,188
Revenue Collected During FY 13:	\$422,497	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$332,771	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$305	\$472	\$341
Per Capita Expenditures:	\$240	\$434	\$308
Operating Income (loss):	\$89,726	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	736.04%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2,449,320	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,767	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dupo Village**

Unit Code: **088/040/32** County: **St. Clair**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,040,850**

Equalized Assessed Valuation: **\$3,952,189**

Population: **3,933**

Employees:

Full Time: **15**

Part Time: **2**

Salaries Paid: **\$1,261,415**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,422,948	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$616	\$570	\$402
Revenue Collected During FY 13:	\$2,797,248	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$2,057,439	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$711	\$789	\$625
Per Capita Expenditures:	\$523	\$754	\$593
Revenues over (under) Expenditures:	\$739,809	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	137.21%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$2,823,028	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$718	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,976,205	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$280,949	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,757,882	\$9,138,980	\$2,661,046
Per Capita Debt:	\$447	\$1,390	\$672
General Obligation Debt over EAV:	16.32%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$6,742,464	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,714	\$1,565	\$1,188
Revenue Collected During FY 13:	\$2,668,985	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$2,666,348	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$679	\$472	\$341
Per Capita Expenditures:	\$678	\$434	\$308
Operating Income (loss):	\$2,637	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	256.06%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$6,827,411	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,736	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Durand Village**

Unit Code: **101/015/32** County: **Winnebago**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,270,624**

Equalized Assessed Valuation: **\$17,594,539**

Population: **1,443**

Employees:

Full Time: **4**

Part Time: **17**

Salaries Paid: **\$249,991**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$911.859	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$632	\$570	\$402
Revenue Collected During FY 13:	\$630.119	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$596.202	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$437	\$789	\$625
Per Capita Expenditures:	\$413	\$754	\$593
Revenues over (under) Expenditures:	\$33.917	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	158.63%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$945.776	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$655	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141.279	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$804.497	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.654.760	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.147	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1.757.399	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.218	\$1,565	\$1,188
Revenue Collected During FY 13:	\$507.491	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$468.435	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$352	\$472	\$341
Per Capita Expenditures:	\$325	\$434	\$308
Operating Income (loss):	\$39.056	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	380.76%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1.783.600	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.236	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dwight Village**

Unit Code: **053/030/32** County: **Livingston**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,609,929**

Equalized Assessed Valuation: **\$69,188,903**

Population: **4,260**

Employees:

Full Time: **21**

Part Time: **22**

Salaries Paid: **\$1,276,199**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,124,933	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$264	\$570	\$402
Revenue Collected During FY 13:	\$3,260,110	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$2,891,113	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$765	\$789	\$625
Per Capita Expenditures:	\$679	\$754	\$593
Revenues over (under) Expenditures:	\$368,997	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	30.20%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$872,987	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$205	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$879,102	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$583,248	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6.641.566	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.559	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5.414.568	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.271	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1.869.279	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1.390.073	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$439	\$472	\$341
Per Capita Expenditures:	\$326	\$434	\$308
Operating Income (loss):	\$479.206	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	421.79%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$5.863.182	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.376	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Eagarville Village**

Unit Code: **056/040/32** County: **Macoupin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$82,000**

Equalized Assessed Valuation: **\$975,505**

Population: **127**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$12,988**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$9.958	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$78	\$815	\$458
Revenue Collected During FY 13:	\$32.135	\$258,891	\$116,644
Expenditures During FY 13:	\$25.828	\$253,093	\$105,918
Per Capita Revenue:	\$253	\$648	\$296
Per Capita Expenditures:	\$203	\$644	\$284
Revenues over (under) Expenditures:	\$6.307	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	84.71%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$21.879	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$172	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5.108	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$16.771	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$556.246	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$4.380	\$2,375	\$942
Revenue Collected During FY 13:	\$88.983	\$245,949	\$87,485
Expenditures During FY 13:	\$49.882	\$230,578	\$92,361
Per Capita Revenue:	\$701	\$656	\$233
Per Capita Expenditures:	\$393	\$653	\$252
Operating Income (loss):	\$39.101	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1182.26%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$589.733	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$4.644	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Earlville City**

Unit Code: **050/020/30** County: **Lasalle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,052,166**

Equalized Assessed Valuation: **\$17,985,818**

Population: **1,701**

Employees:

Full Time: **6**

Part Time: **5**

Salaries Paid: **\$400,450**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$35.885	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$21	\$570	\$402
Revenue Collected During FY 13:	\$964.543	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$708.026	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$567	\$789	\$625
Per Capita Expenditures:	\$416	\$754	\$593
Revenues over (under) Expenditures:	\$256.517	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	41.30%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$292.402	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$172	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$296.397	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2.339.240	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.375	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4.363.440	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2.565	\$1,565	\$1,188
Revenue Collected During FY 13:	\$671.357	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$668.017	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$395	\$472	\$341
Per Capita Expenditures:	\$393	\$434	\$308
Operating Income (loss):	\$3.340	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	673.93%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$4.501.938	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2.647	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **East Alton Village**

Unit Code: **057/030/32** County: **Madison**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,791,000**

Equalized Assessed Valuation: **\$82,256,995**

Population: **6,301**

Employees:

Full Time: **50**

Part Time: **20**

Salaries Paid: **\$3,814,857**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,097,913	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$650	\$570	\$402
Revenue Collected During FY 13:	\$5,804,705	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$5,958,141	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$921	\$789	\$625
Per Capita Expenditures:	\$946	\$754	\$593
Revenues over (under) Expenditures:	-\$153,436	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	64.90%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$3,866,577	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$614	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,147,035	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$1,280,600	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5.318.880	\$9,138,980	\$2,661,046
Per Capita Debt:	\$844	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$7.261.871	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.152	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1.761.448	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$2.028.571	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$280	\$472	\$341
Per Capita Expenditures:	\$322	\$434	\$308
Operating Income (loss):	-\$267.123	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	343.69%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$6.972.075	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.107	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Brooklyn Village**

Unit Code: **032/035/32** County: **Grundy**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$30,300**

Equalized Assessed Valuation: **\$1,913,390**

Population: **123**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$6,335**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$157.425	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1.280	\$815	\$458
Revenue Collected During FY 13:	\$25.735	\$258,891	\$116,644
Expenditures During FY 13:	\$16.407	\$253,093	\$105,918
Per Capita Revenue:	\$209	\$648	\$296
Per Capita Expenditures:	\$133	\$644	\$284
Revenues over (under) Expenditures:	\$9.328	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	1016.35%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$166.753	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1.356	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28.301	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$138.452	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Cape Girardeau Village**

Unit Code: **002/012/32** County: **Alexander**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,000**

Equalized Assessed Valuation: **\$1,746,135**

Population: **385**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$24,863**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$182.790	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$475	\$815	\$458
Revenue Collected During FY 13:	\$78.492	\$258,891	\$116,644
Expenditures During FY 13:	\$112.099	\$253,093	\$105,918
Per Capita Revenue:	\$204	\$648	\$296
Per Capita Expenditures:	\$291	\$644	\$284
Revenues over (under) Expenditures:	-\$33.607	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	123.71%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$138.683	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$360	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$138.683	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$287.000	\$446,143	\$40,000
Per Capita Debt:	\$745	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$686.924	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.784	\$2,375	\$942
Revenue Collected During FY 13:	\$37.161	\$245,949	\$87,485
Expenditures During FY 13:	\$55.056	\$230,578	\$92,361
Per Capita Revenue:	\$97	\$656	\$233
Per Capita Expenditures:	\$143	\$653	\$252
Operating Income (loss):	-\$17.895	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1234.25%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$679.529	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.765	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Carondelet Village**

Unit Code: **088/045/32** County: **St. Clair**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$230,580**

Equalized Assessed Valuation: **\$2,419,786**

Population: **604**

Employees:

Full Time:

Part Time: **17**

Salaries Paid: **\$40,892**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$100.462	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$166	\$815	\$458
Revenue Collected During FY 13:	\$238.348	\$258,891	\$116,644
Expenditures During FY 13:	\$230.580	\$253,093	\$105,918
Per Capita Revenue:	\$395	\$648	\$296
Per Capita Expenditures:	\$382	\$644	\$284
Revenues over (under) Expenditures:	\$7.768	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	46.94%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$108.230	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$179	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$108.036	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$200.736	\$446,143	\$40,000
Per Capita Debt:	\$332	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **East Dubuque City**

Unit Code: **043/015/30** County: **Jo Daviess**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,351,465**

Equalized Assessed Valuation: **\$31,530,049**

Population: **1,704**

Employees:

Full Time: **12**

Part Time: **70**

Salaries Paid: **\$640,806**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$328,423	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$193	\$570	\$402
Revenue Collected During FY 13:	\$1,472,359	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,327,913	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$864	\$789	\$625
Per Capita Expenditures:	\$779	\$754	\$593
Revenues over (under) Expenditures:	\$144,446	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	35.82%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$475,718	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$279	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$258,173	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$305,994	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$321.220	\$9,138,980	\$2,661,046
Per Capita Debt:	\$189	\$1,390	\$672
General Obligation Debt over EAV:	0.16%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$622.476	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$365	\$1,565	\$1,188
Revenue Collected During FY 13:	\$550.853	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$507.609	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$323	\$472	\$341
Per Capita Expenditures:	\$298	\$434	\$308
Operating Income (loss):	\$43.244	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	100.94%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$512.359	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$301	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **East Dundee Village**

Unit Code: **045/030/32** County: **Kane**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,144,380**

Equalized Assessed Valuation: **\$96,807,904**

Population: **2,860**

Employees:

Full Time: **26**

Part Time: **7**

Salaries Paid: **\$2,240,652**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$7,679,401	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$2.685	\$570	\$402
Revenue Collected During FY 13:	\$7,812,798	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$11,704,949	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$2.732	\$789	\$625
Per Capita Expenditures:	\$4.093	\$754	\$593
Revenues over (under) Expenditures:	-\$3,892,151	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	78.91%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$9,236,427	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$3.230	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,786,489	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$7,169,240	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$27.498.126	\$9,138,980	\$2,661,046
Per Capita Debt:	\$9.615	\$1,390	\$672
General Obligation Debt over EAV:	7.46%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$10.202.405	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$3.567	\$1,565	\$1,188
Revenue Collected During FY 13:	\$2.171.464	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$2.435.757	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$759	\$472	\$341
Per Capita Expenditures:	\$852	\$434	\$308
Operating Income (loss):	-\$264.293	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	440.09%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$10.719.603	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$3.748	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Galesburg Village**

Unit Code: **048/020/32** County: **Knox**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,526,730**

Equalized Assessed Valuation: **\$9,400,468**

Population: **812**

Employees:

Full Time: **2**

Part Time: **21**

Salaries Paid: **\$101,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$111.866	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$138	\$815	\$458
Revenue Collected During FY 13:	\$282.376	\$258,891	\$116,644
Expenditures During FY 13:	\$272.286	\$253,093	\$105,918
Per Capita Revenue:	\$348	\$648	\$296
Per Capita Expenditures:	\$335	\$644	\$284
Revenues over (under) Expenditures:	\$10.090	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	51.22%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$139.456	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$172	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33.813	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$105.643	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$422.828	\$446,143	\$40,000
Per Capita Debt:	\$521	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1.174.462	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.446	\$2,375	\$942
Revenue Collected During FY 13:	\$268.202	\$245,949	\$87,485
Expenditures During FY 13:	\$204.087	\$230,578	\$92,361
Per Capita Revenue:	\$330	\$656	\$233
Per Capita Expenditures:	\$251	\$653	\$252
Operating Income (loss):	\$64.115	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	598.31%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1.221.077	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.504	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Gillespie Village**

Unit Code: **056/045/32** County: **Macoupin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$101,593**

Equalized Assessed Valuation: **\$3,096,645**

Population: **270**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$12,581**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$510.258	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1.890	\$815	\$458
Revenue Collected During FY 13:	\$56.711	\$258,891	\$116,644
Expenditures During FY 13:	\$66.267	\$253,093	\$105,918
Per Capita Revenue:	\$210	\$648	\$296
Per Capita Expenditures:	\$245	\$644	\$284
Revenues over (under) Expenditures:	-\$9.556	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	755.58%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$500.702	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1.854	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6.310	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$494.392	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$142.000	\$446,143	\$40,000
Per Capita Debt:	\$526	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$350.088	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.297	\$2,375	\$942
Revenue Collected During FY 13:	\$25.602	\$245,949	\$87,485
Expenditures During FY 13:	\$35.326	\$230,578	\$92,361
Per Capita Revenue:	\$95	\$656	\$233
Per Capita Expenditures:	\$131	\$653	\$252
Operating Income (loss):	-\$9.724	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	963.49%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$340.364	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.261	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **East Hazel Crest Village**

Unit Code: **016/160/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,566,978**

Equalized Assessed Valuation: **\$26,847,510**

Population: **1,565**

Employees:

Full Time: **20**

Part Time: **11**

Salaries Paid: **\$1,257,569**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$802.740	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$513	\$570	\$402
Revenue Collected During FY 13:	\$2,428,249	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$2,248,988	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,552	\$789	\$625
Per Capita Expenditures:	\$1,437	\$754	\$593
Revenues over (under) Expenditures:	\$179.261	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	44.00%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$989.569	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$632	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,061,860	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$438.831	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$568.378	\$9,138,980	\$2,661,046
Per Capita Debt:	\$363	\$1,390	\$672
General Obligation Debt over EAV:	0.19%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$7.077.529	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$4.522	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1.055.908	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1.135.858	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$675	\$472	\$341
Per Capita Expenditures:	\$726	\$434	\$308
Operating Income (loss):	-\$79.950	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	616.06%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$6.997.579	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$4.471	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **East Moline City**

Unit Code: **081/030/30** County: **Rock Island**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$69,659,694**

Equalized Assessed Valuation: **\$258,721,522**

Population: **21,302**

Employees:

Full Time: **162**

Part Time: **33**

Salaries Paid: **\$17,910,705**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$7,037,549	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$330	\$570	\$402
Revenue Collected During FY 13:	\$32,207,255	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$29,737,418	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,512	\$789	\$625
Per Capita Expenditures:	\$1,396	\$754	\$593
Revenues over (under) Expenditures:	\$2,469,837	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	25.15%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$7,478,079	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$351	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,607,925	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$4,846,565	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$42.294.084	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.985	\$1,390	\$672
General Obligation Debt over EAV:	10.61%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$28.767.717	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.350	\$1,565	\$1,188
Revenue Collected During FY 13:	\$20.431.717	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$18.322.529	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$959	\$472	\$341
Per Capita Expenditures:	\$860	\$434	\$308
Operating Income (loss):	\$2.109.188	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	169.40%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$31.039.207	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.457	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **East Peoria City**

Unit Code: **090/030/30** County: **Tazewell**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$60,228,917**

Equalized Assessed Valuation: **\$428,228,346**

Population: **23,402**

Employees:

Full Time:	193
Part Time:	71
Salaries Paid:	\$13,938,468

Blended Component Units

Number Submitted = **2**

Firefighter's Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$15,400,498	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$658	\$570	\$402
Revenue Collected During FY 13:	\$38,961,156	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$36,396,332	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,665	\$789	\$625
Per Capita Expenditures:	\$1,555	\$754	\$593
Revenues over (under) Expenditures:	\$2,564,824	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	45.15%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$16,431,773	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$702	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,680,364	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$1,755,551	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$119.510.077	\$9,138,980	\$2,661,046
Per Capita Debt:	\$5.107	\$1,390	\$672
General Obligation Debt over EAV:	24.56%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$31.621.843	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.351	\$1,565	\$1,188
Revenue Collected During FY 13:	\$8.411.510	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$9.336.794	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$359	\$472	\$341
Per Capita Expenditures:	\$399	\$434	\$308
Operating Income (loss):	-\$925.284	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	334.42%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$31.224.051	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.334	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Easton Village**

Unit Code: **060/015/32** County: **Mason**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$496,180**

Equalized Assessed Valuation: **\$2,270,764**

Population: **321**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$65,683**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$273.913	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$853	\$815	\$458
Revenue Collected During FY 13:	\$140.258	\$258,891	\$116,644
Expenditures During FY 13:	\$142.612	\$253,093	\$105,918
Per Capita Revenue:	\$437	\$648	\$296
Per Capita Expenditures:	\$444	\$644	\$284
Revenues over (under) Expenditures:	-\$2.354	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	190.42%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$271.559	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$846	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$160.842	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$110.717	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$117.565	\$446,143	\$40,000
Per Capita Debt:	\$366	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$247.590	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$771	\$2,375	\$942
Revenue Collected During FY 13:	\$97.856	\$245,949	\$87,485
Expenditures During FY 13:	\$94.484	\$230,578	\$92,361
Per Capita Revenue:	\$305	\$656	\$233
Per Capita Expenditures:	\$294	\$653	\$252
Operating Income (loss):	\$3.372	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	265.61%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$250.962	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$782	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Eddyville Village**

Unit Code: **076/010/32** County: **Pope**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,750**

Equalized Assessed Valuation: **\$676,137**

Population: **101**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$9,965**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$238.053	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$2.357	\$815	\$458
Revenue Collected During FY 13:	\$32.856	\$258,891	\$116,644
Expenditures During FY 13:	\$31.401	\$253,093	\$105,918
Per Capita Revenue:	\$325	\$648	\$296
Per Capita Expenditures:	\$311	\$644	\$284
Revenues over (under) Expenditures:	\$1.455	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	754.52%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$236.928	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$2.346	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37.002	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$131.649	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$115.000	\$446,143	\$40,000
Per Capita Debt:	\$1.139	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$545.300	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$5.399	\$2,375	\$942
Revenue Collected During FY 13:	\$21.841	\$245,949	\$87,485
Expenditures During FY 13:	\$41.710	\$230,578	\$92,361
Per Capita Revenue:	\$216	\$656	\$233
Per Capita Expenditures:	\$413	\$653	\$252
Operating Income (loss):	-\$19.869	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1259.78%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$525.453	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$5.203	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Edgewood Village**

Unit Code: **025/025/32**

County: **Effingham**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$517,700**

Equalized Assessed Valuation: **\$2,767,912**

Population: **520**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$72,060**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$198.134	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$381	\$815	\$458
Revenue Collected During FY 13:	\$165.160	\$258,891	\$116,644
Expenditures During FY 13:	\$165.803	\$253,093	\$105,918
Per Capita Revenue:	\$318	\$648	\$296
Per Capita Expenditures:	\$319	\$644	\$284
Revenues over (under) Expenditures:	-\$643	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	113.77%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$188.632	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$363	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62.461	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$126.171	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$190.000	\$446,143	\$40,000
Per Capita Debt:	\$365	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$410.068	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$789	\$2,375	\$942
Revenue Collected During FY 13:	\$122.531	\$245,949	\$87,485
Expenditures During FY 13:	\$157.327	\$230,578	\$92,361
Per Capita Revenue:	\$236	\$656	\$233
Per Capita Expenditures:	\$303	\$653	\$252
Operating Income (loss):	-\$34.796	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	244.16%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$384.131	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$739	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Edinburg Village**

Unit Code: **011/020/32** County: **Christian**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,140,388**

Equalized Assessed Valuation: **\$9,456,830**

Population: **1,078**

Employees:

Full Time: **7**

Part Time: **16**

Salaries Paid: **\$321,198**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$364.605	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$338	\$570	\$402
Revenue Collected During FY 13:	\$319.034	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$287.551	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$296	\$789	\$625
Per Capita Expenditures:	\$267	\$754	\$593
Revenues over (under) Expenditures:	\$31.483	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	137.75%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$396.088	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$367	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68.672	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$327.416	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.241.815	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.152	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2.875.141	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2.667	\$1,565	\$1,188
Revenue Collected During FY 13:	\$751.658	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$859.434	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$697	\$472	\$341
Per Capita Expenditures:	\$797	\$434	\$308
Operating Income (loss):	-\$107.776	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	322.00%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2.767.365	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2.567	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Edwardsville City**

Unit Code: **057/035/30** County: **Madison**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,727,381**

Equalized Assessed Valuation: **\$581,554,858**

Population: **24,393**

Employees:

Full Time: **154**

Part Time: **94**

Salaries Paid: **\$10,883,467**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$16,883,555	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$692	\$570	\$402
Revenue Collected During FY 13:	\$23,061,763	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$23,311,375	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$945	\$789	\$625
Per Capita Expenditures:	\$956	\$754	\$593
Revenues over (under) Expenditures:	-\$249,612	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	68.49%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$15,965,552	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$655	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,977,387	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$6,874,677	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$26.611.731	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.091	\$1,390	\$672
General Obligation Debt over EAV:	3.26%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$23.323.432	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$956	\$1,565	\$1,188
Revenue Collected During FY 13:	\$9.071.157	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$8.398.571	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$372	\$472	\$341
Per Capita Expenditures:	\$344	\$434	\$308
Operating Income (loss):	\$672.586	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	285.03%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$23.938.052	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$981	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Effingham City**

Unit Code: **025/030/30** County: **Effingham**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$73,901,600**

Equalized Assessed Valuation: **\$296,364,624**

Population: **12,328**

Employees:

Full Time: **104**

Part Time: **60**

Salaries Paid: **\$5,516,343**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$13,277.618	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1.077	\$570	\$402
Revenue Collected During FY 13:	\$18,081.427	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$15,918.396	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1.467	\$789	\$625
Per Capita Expenditures:	\$1.291	\$754	\$593
Revenues over (under) Expenditures:	\$2,163.031	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	104.51%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$16,636.930	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1.350	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,869.226	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$2,535.329	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$17.772.871	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.442	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$21.388.427	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.735	\$1,565	\$1,188
Revenue Collected During FY 13:	\$5.645.190	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$4.601.699	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$458	\$472	\$341
Per Capita Expenditures:	\$373	\$434	\$308
Operating Income (loss):	\$1.043.491	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	519.45%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$23.903.646	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.939	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **El Dara Village**

Unit Code: **075/025/32** County: **Pike**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$30,000**

Equalized Assessed Valuation: **\$358,200**

Population: **78**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$46.602	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$597	\$815	\$458
Revenue Collected During FY 13:	\$12.968	\$258,891	\$116,644
Expenditures During FY 13:	\$7.750	\$253,093	\$105,918
Per Capita Revenue:	\$166	\$648	\$296
Per Capita Expenditures:	\$99	\$644	\$284
Revenues over (under) Expenditures:	\$5.218	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	668.65%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$51.820	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$664	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$51.820	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **El Paso City**

Unit Code: **102/025/30** County: **Woodford**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,292,843**

Equalized Assessed Valuation: **\$44,808,219**

Population: **2,824**

Employees:

Full Time: **18**

Part Time: **35**

Salaries Paid: **\$971,248**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$418.148	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$148	\$570	\$402
Revenue Collected During FY 13:	\$2.355.019	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1.805.418	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$834	\$789	\$625
Per Capita Expenditures:	\$639	\$754	\$593
Revenues over (under) Expenditures:	\$549.601	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	57.17%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1.032.236	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$366	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$152.215	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$1.547.800	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.872.967	\$9,138,980	\$2,661,046
Per Capita Debt:	\$663	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4.086.844	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.447	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1.017.191	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$723.304	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$360	\$472	\$341
Per Capita Expenditures:	\$256	\$434	\$308
Operating Income (loss):	\$293.887	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	601.99%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$4.354.244	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.542	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Elburn Village**

Unit Code: **045/035/32** County: **Kane**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,848,328**

Equalized Assessed Valuation: **\$156,722,523**

Population: **5,602**

Employees:

Full Time:	20
Part Time:	35
Salaries Paid:	\$1,531,221

Blended Component Units

Number Submitted = **1**

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,316,019	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$413	\$570	\$402
Revenue Collected During FY 13:	\$3,032,461	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$2,602,296	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$541	\$789	\$625
Per Capita Expenditures:	\$465	\$754	\$593
Revenues over (under) Expenditures:	\$430.165	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	105.53%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$2,746,184	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$490	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$819.087	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$2,569,736	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$260.661	\$9,138,980	\$2,661,046
Per Capita Debt:	\$47	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$14.923.936	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2.664	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1.581.904	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1.564.181	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$282	\$472	\$341
Per Capita Expenditures:	\$279	\$434	\$308
Operating Income (loss):	\$17.723	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	955.24%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$14.941.659	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2.667	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Eldorado City**

Unit Code: **082/015/30** County: **Saline**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,735,235**

Equalized Assessed Valuation: **\$4,376,881**

Population: **4,122**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$3,069,233	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$745	\$570	\$402
Revenue Collected During FY 13:	\$1,752,136	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$2,121,990	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$425	\$789	\$625
Per Capita Expenditures:	\$515	\$754	\$593
Revenues over (under) Expenditures:	-\$369,854	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	127.21%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$2,699,379	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$655	\$608	\$442

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,427,827	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$1,271,550	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,972,205	\$9,138,980	\$2,661,046
Per Capita Debt:	\$478	\$1,390	\$672
General Obligation Debt over EAV:	2.97%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5,917,685	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,436	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1,583,150	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1,776,015	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$384	\$472	\$341
Per Capita Expenditures:	\$431	\$434	\$308
Operating Income (loss):	-\$192,865	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	322.34%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$5,724,820	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,389	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Eldred Village**

Unit Code: **031/015/32** County: **Greene**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$148,800**

Equalized Assessed Valuation: **\$932,253**

Population: **211**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$20,944**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$144.911	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$687	\$815	\$458
Revenue Collected During FY 13:	\$40.530	\$258,891	\$116,644
Expenditures During FY 13:	\$59.033	\$253,093	\$105,918
Per Capita Revenue:	\$192	\$648	\$296
Per Capita Expenditures:	\$280	\$644	\$284
Revenues over (under) Expenditures:	-\$18.503	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	214.13%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$126.408	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$599	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$120.409	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$202.069	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$958	\$2,375	\$942
Revenue Collected During FY 13:	\$33.860	\$245,949	\$87,485
Expenditures During FY 13:	\$26.475	\$230,578	\$92,361
Per Capita Revenue:	\$160	\$656	\$233
Per Capita Expenditures:	\$125	\$653	\$252
Operating Income (loss):	\$7.385	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	791.14%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$209.454	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$993	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elgin City**

Unit Code: **045/040/30** County: **Kane**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$277,800,080**

Equalized Assessed Valuation: **\$1,964,627,773**

Population: **109,927**

Employees:

Full Time:	624
Part Time:	245
Salaries Paid:	\$59,417,474

Blended Component Units

Number Submitted = 3

Elgin Retiree Health

Firefighters Pension Retirement System

Police Pension Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$92,200.103	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$839	\$471	\$396
Revenue Collected During FY 13:	\$134,428.211	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$138,208.329	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$1.223	\$1,023	\$974
Per Capita Expenditures:	\$1.257	\$970	\$926
Revenues over (under) Expenditures:	-\$3,780.118	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	66.96%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$92,547.122	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$842	\$511	\$437

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,228.503	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	\$83,143.818	\$3,838,488	\$8,425,127



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$102.175.109	\$82,635,224	\$52,719,667
Per Capita Debt:	\$929	\$1,507	\$1,372
General Obligation Debt over EAV:	5.20%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$254.766.027	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$2.318	\$1,344	\$1,047
Revenue Collected During FY 13:	\$39.944.153	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$29.045.654	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$363	\$386	\$287
Per Capita Expenditures:	\$264	\$377	\$289
Operating Income (loss):	\$10.898.499	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	895.47%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$260.094.209	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$2.366	\$1,359	\$1,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elizabeth Village**

Unit Code: **043/020/32** County: **Jo Daviess**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,161,313**

Equalized Assessed Valuation: **\$10,479,936**

Population: **761**

Employees:

Full Time: **4**

Part Time: **8**

Salaries Paid: **\$196,210**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$72.768	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$96	\$815	\$458
Revenue Collected During FY 13:	\$447.165	\$258,891	\$116,644
Expenditures During FY 13:	\$423.409	\$253,093	\$105,918
Per Capita Revenue:	\$588	\$648	\$296
Per Capita Expenditures:	\$556	\$644	\$284
Revenues over (under) Expenditures:	\$23.756	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	37.33%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$158.056	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$208	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61.352	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$35.485	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.379.736	\$446,143	\$40,000
Per Capita Debt:	\$1.813	\$1,094	\$87
General Obligation Debt over EAV:	1.89%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3.468.457	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$4.558	\$2,375	\$942
Revenue Collected During FY 13:	\$412.525	\$245,949	\$87,485
Expenditures During FY 13:	\$505.986	\$230,578	\$92,361
Per Capita Revenue:	\$542	\$656	\$233
Per Capita Expenditures:	\$665	\$653	\$252
Operating Income (loss):	-\$93.461	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	667.01%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$3.374.996	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$4.435	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elizabethtown Village**

Unit Code: **035/015/32** County: **Hardin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$445,325**

Equalized Assessed Valuation: **\$574,258**

Population: **306**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$57.671	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$188	\$815	\$458
Revenue Collected During FY 13:	\$127.364	\$258,891	\$116,644
Expenditures During FY 13:	\$161.031	\$253,093	\$105,918
Per Capita Revenue:	\$416	\$648	\$296
Per Capita Expenditures:	\$526	\$644	\$284
Revenues over (under) Expenditures:	-\$33.667	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	34.55%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$55.635	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$182	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49.014	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$6.621	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$225.000	\$446,143	\$40,000
Per Capita Debt:	\$735	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$786.127	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2.569	\$2,375	\$942
Revenue Collected During FY 13:	\$262.952	\$245,949	\$87,485
Expenditures During FY 13:	\$250.575	\$230,578	\$92,361
Per Capita Revenue:	\$859	\$656	\$233
Per Capita Expenditures:	\$819	\$653	\$252
Operating Income (loss):	\$12.377	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	306.05%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$766.873	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2.506	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elk Grove Village**

Unit Code: **016/165/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$97,892,643**

Equalized Assessed Valuation: **\$1,941,084,699**

Population: **33,350**

Employees:

Full Time: **296**

Part Time: **31**

Salaries Paid: **\$25,905,504**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$31.748.128	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$952	\$471	\$396
Revenue Collected During FY 13:	\$48.776.058	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$46.896.434	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$1.463	\$1,023	\$974
Per Capita Expenditures:	\$1.406	\$970	\$926
Revenues over (under) Expenditures:	\$1.879.624	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	71.71%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$33.627.752	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$1.008	\$511	\$437

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19.076.455	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	\$7.196.777	\$3,838,488	\$8,425,127



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$88.973.544	\$82,635,224	\$52,719,667
Per Capita Debt:	\$2.668	\$1,507	\$1,372
General Obligation Debt over EAV:	4.40%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$28.268.221	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$848	\$1,344	\$1,047
Revenue Collected During FY 13:	\$15.572.588	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$13.035.818	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$467	\$386	\$287
Per Capita Expenditures:	\$391	\$377	\$289
Operating Income (loss):	\$2.536.770	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	236.31%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$30.804.991	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$924	\$1,359	\$1,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elkhart Village**

Unit Code: **054/020/32** County: **Logan**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$386,652**

Equalized Assessed Valuation: **\$10,218,853**

Population: **405**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$62,980**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$259.772	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$641	\$815	\$458
Revenue Collected During FY 13:	\$196.015	\$258,891	\$116,644
Expenditures During FY 13:	\$137.453	\$253,093	\$105,918
Per Capita Revenue:	\$484	\$648	\$296
Per Capita Expenditures:	\$339	\$644	\$284
Revenues over (under) Expenditures:	\$58.562	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	231.59%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$318.334	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$786	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$345.574	\$118,520	\$21,864
Total Unrestricted Net Assets:	-\$893.328	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.389.647	\$446,143	\$40,000
Per Capita Debt:	\$3.431	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$108.654	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$268	\$2,375	\$942
Revenue Collected During FY 13:	\$108.409	\$245,949	\$87,485
Expenditures During FY 13:	\$70.608	\$230,578	\$92,361
Per Capita Revenue:	\$268	\$656	\$233
Per Capita Expenditures:	\$174	\$653	\$252
Operating Income (loss):	\$37.801	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	207.42%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$146.455	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$362	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elliott Village**

Unit Code: **027/015/32** County: **Ford**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$94,417**

Equalized Assessed Valuation: **\$2,217,765**

Population: **295**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$24,730**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$110.076	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$373	\$815	\$458
Revenue Collected During FY 13:	\$97.734	\$258,891	\$116,644
Expenditures During FY 13:	\$88.488	\$253,093	\$105,918
Per Capita Revenue:	\$331	\$648	\$296
Per Capita Expenditures:	\$300	\$644	\$284
Revenues over (under) Expenditures:	\$9.246	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	134.85%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$119.322	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$404	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65.980	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$53.342	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$24.185	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$82	\$2,375	\$942
Revenue Collected During FY 13:	\$23.742	\$245,949	\$87,485
Expenditures During FY 13:	\$24.298	\$230,578	\$92,361
Per Capita Revenue:	\$80	\$656	\$233
Per Capita Expenditures:	\$82	\$653	\$252
Operating Income (loss):	-\$556	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	97.25%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$23.629	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$80	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ellis Grove Village**

Unit Code: **079/025/32** County: **Randolph**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,104,600**

Equalized Assessed Valuation: **\$2,039,447**

Population: **363**

Employees:

Full Time:

Part Time: **17**

Salaries Paid: **\$40,566**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$275.903	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$760	\$815	\$458
Revenue Collected During FY 13:	\$176.984	\$258,891	\$116,644
Expenditures During FY 13:	\$203.112	\$253,093	\$105,918
Per Capita Revenue:	\$488	\$648	\$296
Per Capita Expenditures:	\$560	\$644	\$284
Revenues over (under) Expenditures:	-\$26.128	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	122.97%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$249.775	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$688	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$164.074	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$85.701	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$86.781	\$446,143	\$40,000
Per Capita Debt:	\$239	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1.094.175	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$3.014	\$2,375	\$942
Revenue Collected During FY 13:	\$174.497	\$245,949	\$87,485
Expenditures During FY 13:	\$149.325	\$230,578	\$92,361
Per Capita Revenue:	\$481	\$656	\$233
Per Capita Expenditures:	\$411	\$653	\$252
Operating Income (loss):	\$25.172	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	749.60%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1.119.347	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$3.084	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ellisville Village**

Unit Code: **029/045/32** County: **Fulton**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$21,250**

Equalized Assessed Valuation: **\$368,748**

Population: **86**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$2,499**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$23.010	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$268	\$815	\$458
Revenue Collected During FY 13:	\$21.095	\$258,891	\$116,644
Expenditures During FY 13:	\$19.896	\$253,093	\$105,918
Per Capita Revenue:	\$245	\$648	\$296
Per Capita Expenditures:	\$231	\$644	\$284
Revenues over (under) Expenditures:	\$1.199	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	121.68%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$24.209	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$282	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$24.209	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ellsworth Village**

Unit Code: **064/060/32** County: **McLean**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$500,550**

Equalized Assessed Valuation: **\$2,861,281**

Population: **195**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$30,967**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$50.174	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$257	\$815	\$458
Revenue Collected During FY 13:	\$121.565	\$258,891	\$116,644
Expenditures During FY 13:	\$113.647	\$253,093	\$105,918
Per Capita Revenue:	\$623	\$648	\$296
Per Capita Expenditures:	\$583	\$644	\$284
Revenues over (under) Expenditures:	\$7.918	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	39.50%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$44.892	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$230	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$44.892	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$459.635	\$446,143	\$40,000
Per Capita Debt:	\$2.357	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$873.431	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$4.479	\$2,375	\$942
Revenue Collected During FY 13:	\$36.255	\$245,949	\$87,485
Expenditures During FY 13:	\$85.182	\$230,578	\$92,361
Per Capita Revenue:	\$186	\$656	\$233
Per Capita Expenditures:	\$437	\$653	\$252
Operating Income (loss):	-\$48.927	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	981.08%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$835.704	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$4.286	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elmhurst City**

Unit Code: **022/045/30** County: **Dupage**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$240,310,344**

Equalized Assessed Valuation: **\$1,929,004,352**

Population: **44,121**

Employees:

Full Time: **285**

Part Time: **207**

Salaries Paid: **\$45,011,452**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$17.464.020	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$396	\$471	\$396
Revenue Collected During FY 13:	\$90.150.544	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$76.135.328	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$2.043	\$1,023	\$974
Per Capita Expenditures:	\$1.726	\$970	\$926
Revenues over (under) Expenditures:	\$14.015.216	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	34.23%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$26.064.733	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$591	\$511	\$437

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10.902.929	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	\$19.100.869	\$3,838,488	\$8,425,127



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$66.668.153	\$82,635,224	\$52,719,667
Per Capita Debt:	\$1.511	\$1,507	\$1,372
General Obligation Debt over EAV:	2.47%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$68.441.971	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$1.551	\$1,344	\$1,047
Revenue Collected During FY 13:	\$30.010.147	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$30.658.556	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$680	\$386	\$287
Per Capita Expenditures:	\$695	\$377	\$289
Operating Income (loss):	-\$648.409	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	221.85%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$68.015.062	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$1.542	\$1,359	\$1,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Elmwood City**

Unit Code: **072/035/30** County: **Peoria**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,337,541**

Equalized Assessed Valuation: **\$24,844,342**

Population: **1,887**

Employees:

Full Time: **6**

Part Time: **12**

Salaries Paid: **\$329,100**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$435.464	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$231	\$570	\$402
Revenue Collected During FY 13:	\$1,517.559	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,201.805	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$804	\$789	\$625
Per Capita Expenditures:	\$637	\$754	\$593
Revenues over (under) Expenditures:	\$315.754	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	39.38%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$473.242	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$251	\$608	\$442

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$286.154	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$187.088	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$477.555	\$9,138,980	\$2,661,046
Per Capita Debt:	\$253	\$1,390	\$672
General Obligation Debt over EAV:	1.85%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3,036,387	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,609	\$1,565	\$1,188
Revenue Collected During FY 13:	\$579,249	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$547,267	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$307	\$472	\$341
Per Capita Expenditures:	\$290	\$434	\$308
Operating Income (loss):	\$31,982	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	574.99%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$3,146,708	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,668	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Elmwood Park Village**

Unit Code: **016/170/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,853,327**

Equalized Assessed Valuation: **\$482,072**

Population: **24,139**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$13,902,786	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$576	\$570	\$402
Revenue Collected During FY 13:	\$21,874,503	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$22,194,671	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$906	\$789	\$625
Per Capita Expenditures:	\$919	\$754	\$593
Revenues over (under) Expenditures:	-\$320,168	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	61.20%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$13,582,618	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$563	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,161,042	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$8,872,241	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$19,505,352	\$9,138,980	\$2,661,046
Per Capita Debt:	\$808	\$1,390	\$672
General Obligation Debt over EAV:	2680.32%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$6,761,268	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$280	\$1,565	\$1,188
Revenue Collected During FY 13:	\$7,112,214	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$6,118,961	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$295	\$472	\$341
Per Capita Expenditures:	\$253	\$434	\$308
Operating Income (loss):	\$993,253	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	126.73%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$7,754,521	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$321	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elsah Village**

Unit Code: **042/010/32** County: **Jersey**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$144,070**

Equalized Assessed Valuation: **\$5,113,830**

Population: **800**

Employees:

Full Time: **2**

Part Time: **16**

Salaries Paid: **\$42,027**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$200.228	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$250	\$815	\$458
Revenue Collected During FY 13:	\$188.606	\$258,891	\$116,644
Expenditures During FY 13:	\$185.167	\$253,093	\$105,918
Per Capita Revenue:	\$236	\$648	\$296
Per Capita Expenditures:	\$231	\$644	\$284
Revenues over (under) Expenditures:	\$3.439	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	130.15%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$240.999	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$301	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85.439	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$155.560	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$29.610	\$446,143	\$40,000
Per Capita Debt:	\$37	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elvaston Village**

Unit Code: **034/040/32** County: **Hancock**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$88,400**

Equalized Assessed Valuation: **\$987,049**

Population: **165**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$8,715**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$88.141	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$534	\$815	\$458
Revenue Collected During FY 13:	\$39.021	\$258,891	\$116,644
Expenditures During FY 13:	\$19.304	\$253,093	\$105,918
Per Capita Revenue:	\$236	\$648	\$296
Per Capita Expenditures:	\$117	\$644	\$284
Revenues over (under) Expenditures:	\$19.717	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	608.58%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$117.481	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$712	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15.854	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$101.627	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$70.000	\$446,143	\$40,000
Per Capita Debt:	\$424	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$384.439	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2.330	\$2,375	\$942
Revenue Collected During FY 13:	\$37.377	\$245,949	\$87,485
Expenditures During FY 13:	\$40.462	\$230,578	\$92,361
Per Capita Revenue:	\$227	\$656	\$233
Per Capita Expenditures:	\$245	\$653	\$252
Operating Income (loss):	-\$3.085	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	918.72%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$371.731	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2.253	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Elwood Village**

Unit Code: **099/040/32** County: **Will**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,462,441**

Equalized Assessed Valuation: **\$51,792,147**

Population: **2,279**

Employees:

Full Time: **17**

Part Time: **9**

Salaries Paid: **\$1,369,995**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,261,396	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$553	\$570	\$402
Revenue Collected During FY 13:	\$2,989,146	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$2,995,437	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,312	\$789	\$625
Per Capita Expenditures:	\$1,314	\$754	\$593
Revenues over (under) Expenditures:	-\$6,291	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	104.46%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$3,129,063	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1,373	\$608	\$442

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,934,012	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$153,828,222	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$186.265.166	\$9,138,980	\$2,661,046
Per Capita Debt:	\$81.731	\$1,390	\$672
General Obligation Debt over EAV:	46.30%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$8.526.552	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$3.741	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1.032.837	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1.838.660	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$453	\$472	\$341
Per Capita Expenditures:	\$807	\$434	\$308
Operating Income (loss):	-\$805.823	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	414.66%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$7.624.129	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$3.345	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Emden Village**

Unit Code: **054/025/32** County: **Logan**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$410,000**

Equalized Assessed Valuation: **\$6,104,774**

Population: **485**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$48,438**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$200.657	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$414	\$815	\$458
Revenue Collected During FY 13:	\$117.396	\$258,891	\$116,644
Expenditures During FY 13:	\$95.807	\$253,093	\$105,918
Per Capita Revenue:	\$242	\$648	\$296
Per Capita Expenditures:	\$198	\$644	\$284
Revenues over (under) Expenditures:	\$21.589	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	231.97%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$222.246	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$458	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62.319	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$159.927	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$174.320	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$359	\$2,375	\$942
Revenue Collected During FY 13:	\$99.249	\$245,949	\$87,485
Expenditures During FY 13:	\$51.594	\$230,578	\$92,361
Per Capita Revenue:	\$205	\$656	\$233
Per Capita Expenditures:	\$106	\$653	\$252
Operating Income (loss):	\$47.655	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	430.23%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$221.975	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$458	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Emington Village**

Unit Code: **053/035/32** County: **Livingston**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,842**

Equalized Assessed Valuation: **\$888,845**

Population: **117**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$6,845**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$40.336	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$345	\$815	\$458
Revenue Collected During FY 13:	\$33.620	\$258,891	\$116,644
Expenditures During FY 13:	\$37.432	\$253,093	\$105,918
Per Capita Revenue:	\$287	\$648	\$296
Per Capita Expenditures:	\$320	\$644	\$284
Revenues over (under) Expenditures:	-\$3.812	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	125.82%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$47.098	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$403	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38.794	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$8.306	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$52,763	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$451	\$2,375	\$942
Revenue Collected During FY 13:	\$30,338	\$245,949	\$87,485
Expenditures During FY 13:	\$23,138	\$230,578	\$92,361
Per Capita Revenue:	\$259	\$656	\$233
Per Capita Expenditures:	\$198	\$653	\$252
Operating Income (loss):	\$7,200	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	213.45%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$49,389	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$422	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Energy Village**

Unit Code: **100/040/32** County: **Williamson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,675,624**

Equalized Assessed Valuation: **\$12,168,869**

Population: **1,146**

Employees:

Full Time: **8**

Part Time: **10**

Salaries Paid: **\$311,296**

Blended Component Units

Number Submitted = 1

Volunteer Fire

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$155.287	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$136	\$570	\$402
Revenue Collected During FY 13:	\$689.781	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$745.287	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$602	\$789	\$625
Per Capita Expenditures:	\$650	\$754	\$593
Revenues over (under) Expenditures:	-\$55.506	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	13.39%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$99.781	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$87	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62.145	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$37.636	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$855.500	\$9,138,980	\$2,661,046
Per Capita Debt:	\$747	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,586,761	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,385	\$1,565	\$1,188
Revenue Collected During FY 13:	\$399,348	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$448,646	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$348	\$472	\$341
Per Capita Expenditures:	\$391	\$434	\$308
Operating Income (loss):	-\$49,298	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	342.69%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,537,463	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,342	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Enfield Village**

Unit Code: **097/025/32** County: **White**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,264,930**

Equalized Assessed Valuation: **\$2,224,273**

Population: **596**

Employees:

Full Time: **4**

Part Time: **1**

Salaries Paid: **\$152,992**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$306.193	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$514	\$815	\$458
Revenue Collected During FY 13:	\$221.213	\$258,891	\$116,644
Expenditures During FY 13:	\$198.680	\$253,093	\$105,918
Per Capita Revenue:	\$371	\$648	\$296
Per Capita Expenditures:	\$333	\$644	\$284
Revenues over (under) Expenditures:	\$22.533	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	164.18%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$326.198	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$547	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$143.497	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$28.076	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$43.000	\$446,143	\$40,000
Per Capita Debt:	\$72	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$879.098	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.475	\$2,375	\$942
Revenue Collected During FY 13:	\$436.533	\$245,949	\$87,485
Expenditures During FY 13:	\$446.766	\$230,578	\$92,361
Per Capita Revenue:	\$732	\$656	\$233
Per Capita Expenditures:	\$750	\$653	\$252
Operating Income (loss):	-\$10.233	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	193.96%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$866.565	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.454	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Equality Village**

Unit Code: **030/010/32** County: **Gallatin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$554,060**

Equalized Assessed Valuation: **\$1,590,104**

Population: **595**

Employees:

Full Time: **4**

Part Time: **4**

Salaries Paid: **\$136,914**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$475.914	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$800	\$815	\$458
Revenue Collected During FY 13:	\$169.297	\$258,891	\$116,644
Expenditures During FY 13:	\$219.481	\$253,093	\$105,918
Per Capita Revenue:	\$285	\$648	\$296
Per Capita Expenditures:	\$369	\$644	\$284
Revenues over (under) Expenditures:	-\$50.184	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	198.17%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$434.939	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$731	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$179.821	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$134.421	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,951,910	\$446,143	\$40,000
Per Capita Debt:	\$3.281	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,873,088	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$3.148	\$2,375	\$942
Revenue Collected During FY 13:	\$893,586	\$245,949	\$87,485
Expenditures During FY 13:	\$477,136	\$230,578	\$92,361
Per Capita Revenue:	\$1.502	\$656	\$233
Per Capita Expenditures:	\$802	\$653	\$252
Operating Income (loss):	\$416,450	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	479.85%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$2,289,538	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$3.848	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Erie Village**

Unit Code: **098/025/32** County: **Whiteside**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,946,486**

Equalized Assessed Valuation: **\$17,555,326**

Population: **1,600**

Employees:

Full Time: **5**

Part Time: **10**

Salaries Paid: **\$297,470**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$441.931	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$276	\$570	\$402
Revenue Collected During FY 13:	\$781.553	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$638.222	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$488	\$789	\$625
Per Capita Expenditures:	\$399	\$754	\$593
Revenues over (under) Expenditures:	\$143.331	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	91.18%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$581.949	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$364	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$75.035	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$506.914	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$275.911	\$9,138,980	\$2,661,046
Per Capita Debt:	\$172	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,929.858	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.206	\$1,565	\$1,188
Revenue Collected During FY 13:	\$397.166	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$254.798	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$248	\$472	\$341
Per Capita Expenditures:	\$159	\$434	\$308
Operating Income (loss):	\$142.368	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	814.58%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2,075.539	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.297	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Essex Village**

Unit Code: **046/040/32** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$745,150**

Equalized Assessed Valuation: **\$15,781,096**

Population: **696**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$36,743**

Blended Component Units

Number Submitted = 1

Sewer

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$137.216	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$197	\$815	\$458
Revenue Collected During FY 13:	\$294.009	\$258,891	\$116,644
Expenditures During FY 13:	\$287.910	\$253,093	\$105,918
Per Capita Revenue:	\$422	\$648	\$296
Per Capita Expenditures:	\$414	\$644	\$284
Revenues over (under) Expenditures:	\$6.099	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	49.78%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$143.315	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$206	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36.663	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$106.652	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$857.764	\$446,143	\$40,000
Per Capita Debt:	\$1.232	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4.462.872	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$6.412	\$2,375	\$942
Revenue Collected During FY 13:	\$125.057	\$245,949	\$87,485
Expenditures During FY 13:	\$187.357	\$230,578	\$92,361
Per Capita Revenue:	\$180	\$656	\$233
Per Capita Expenditures:	\$269	\$653	\$252
Operating Income (loss):	-\$62.300	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	2348.76%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$4.400.572	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$6.323	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Eureka City**

Unit Code: **102/030/30**

County: **Woodford**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,882,550**

Equalized Assessed Valuation: **\$67,369,785**

Population: **5,345**

Employees:

Full Time: **15**

Part Time: **25**

Salaries Paid: **\$838,606**

Blended Component Units

Number Submitted = **1**

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,481,066	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$464	\$570	\$402
Revenue Collected During FY 13:	\$2,151,173	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,701,107	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$402	\$789	\$625
Per Capita Expenditures:	\$318	\$754	\$593
Revenues over (under) Expenditures:	\$450,066	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	160.55%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$2,731,132	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$511	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$147,829	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$2,583,303	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.005.000	\$9,138,980	\$2,661,046
Per Capita Debt:	\$188	\$1,390	\$672
General Obligation Debt over EAV:	1.49%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$6.216.179	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.163	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1.788.794	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1.236.607	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$335	\$472	\$341
Per Capita Expenditures:	\$231	\$434	\$308
Operating Income (loss):	\$552.187	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	539.25%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$6.668.366	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.248	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Evanston City**

Unit Code: **016/175/30** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$222,834,515**

Equalized Assessed Valuation: **\$2,514,621,552**

Population: **74,619**

Employees:

Full Time: **711**

Part Time: **144**

Salaries Paid: **\$64,641,681**

Blended Component Units

Number Submitted = **1**
Town of the City of Evanston

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$35.619.292	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$477	\$471	\$396
Revenue Collected During FY 13:	\$109.378.164	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$110.453.547	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$1.466	\$1,023	\$974
Per Capita Expenditures:	\$1.480	\$970	\$926
Revenues over (under) Expenditures:	-\$1.075.383	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	28.94%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$31.970.378	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$428	\$511	\$437

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24.719.778	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	-\$13.846.076	\$3,838,488	\$8,425,127



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$264.019.129	\$82,635,224	\$52,719,667
Per Capita Debt:	\$3.538	\$1,507	\$1,372
General Obligation Debt over EAV:	5.99%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$255.810.497	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$3.428	\$1,344	\$1,047
Revenue Collected During FY 13:	\$39.105.618	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$32.063.345	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$524	\$386	\$287
Per Capita Expenditures:	\$430	\$377	\$289
Operating Income (loss):	\$7.042.273	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	827.86%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$265.439.172	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$3.557	\$1,359	\$1,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Evansville Village**

Unit Code: **079/030/32** County: **Randolph**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,330,850**

Equalized Assessed Valuation: **\$5,297,436**

Population: **701**

Employees:

Full Time: **2**

Part Time: **25**

Salaries Paid: **\$157,955**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$384.600	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$549	\$815	\$458
Revenue Collected During FY 13:	\$283.138	\$258,891	\$116,644
Expenditures During FY 13:	\$366.844	\$253,093	\$105,918
Per Capita Revenue:	\$404	\$648	\$296
Per Capita Expenditures:	\$523	\$644	\$284
Revenues over (under) Expenditures:	-\$83.706	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	82.02%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$300.894	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$429	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$295.085	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$5.809	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$149.000	\$446,143	\$40,000
Per Capita Debt:	\$213	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,769,721	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2,525	\$2,375	\$942
Revenue Collected During FY 13:	\$402,972	\$245,949	\$87,485
Expenditures During FY 13:	\$197,127	\$230,578	\$92,361
Per Capita Revenue:	\$575	\$656	\$233
Per Capita Expenditures:	\$281	\$653	\$252
Operating Income (loss):	\$205,845	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1002.18%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,975,566	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2,818	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Evergreen Park Village**

Unit Code: **016/180/32** County: **Cook**

Fiscal Year End: **10/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,606,410**

Equalized Assessed Valuation: **\$385,108,198**

Population: **19,852**

Employees:

Full Time: **134**

Part Time: **304**

Salaries Paid: **\$12,961,575**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$16.363.195	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$824	\$570	\$402
Revenue Collected During FY 13:	\$25.018.947	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$23.256.392	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1.260	\$789	\$625
Per Capita Expenditures:	\$1.171	\$754	\$593
Revenues over (under) Expenditures:	\$1.762.555	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	61.87%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$14.388.043	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$725	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8.972.070	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$4.650.850	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$17,570,000	\$9,138,980	\$2,661,046
Per Capita Debt:	\$885	\$1,390	\$672
General Obligation Debt over EAV:	4.56%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$7,799,796	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$393	\$1,565	\$1,188
Revenue Collected During FY 13:	\$5,960,237	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$4,915,142	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$300	\$472	\$341
Per Capita Expenditures:	\$248	\$434	\$308
Operating Income (loss):	\$1,045,095	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	172.22%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$8,464,891	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$426	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ewing Village**

Unit Code: **028/025/32** County: **Franklin**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$162,600**

Equalized Assessed Valuation: **\$953,310**

Population: **320**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$32,809**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$184,931	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$578	\$815	\$458
Revenue Collected During FY 13:	\$66,805	\$258,891	\$116,644
Expenditures During FY 13:	\$52,608	\$253,093	\$105,918
Per Capita Revenue:	\$209	\$648	\$296
Per Capita Expenditures:	\$164	\$644	\$284
Revenues over (under) Expenditures:	\$14,197	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	378.51%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$199,128	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$622	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,176	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$194,952	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$255.613	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$799	\$2,375	\$942
Revenue Collected During FY 13:	\$52.090	\$245,949	\$87,485
Expenditures During FY 13:	\$52.372	\$230,578	\$92,361
Per Capita Revenue:	\$163	\$656	\$233
Per Capita Expenditures:	\$164	\$653	\$252
Operating Income (loss):	-\$282	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	487.53%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$255.331	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$798	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Exeter Village**

Unit Code: **085/020/32** County: **Scott**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$29,500**

Equalized Assessed Valuation: **\$423,294**

Population: **65**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$11.795	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$181	\$815	\$458
Revenue Collected During FY 13:	\$14.525	\$258,891	\$116,644
Expenditures During FY 13:	\$16.709	\$253,093	\$105,918
Per Capita Revenue:	\$223	\$648	\$296
Per Capita Expenditures:	\$257	\$644	\$284
Revenues over (under) Expenditures:	-\$2.184	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	57.52%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$9.611	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$148	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$11.262	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fairbury City**

Unit Code: **053/040/30** County: **Livingston**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,972,240**

Equalized Assessed Valuation: **\$51,352,840**

Population: **3,735**

Employees:

Full Time: **27**

Part Time: **78**

Salaries Paid: **\$1,466,703**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,586,817	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$425	\$570	\$402
Revenue Collected During FY 13:	\$2,640,781	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$2,475,485	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$707	\$789	\$625
Per Capita Expenditures:	\$663	\$754	\$593
Revenues over (under) Expenditures:	\$165,296	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	34.44%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$852,459	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$228	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,304,750	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$389,655	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,811,343	\$9,138,980	\$2,661,046
Per Capita Debt:	\$485	\$1,390	\$672
General Obligation Debt over EAV:	0.97%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3,694,169	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$989	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1,640,713	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1,230,739	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$439	\$472	\$341
Per Capita Expenditures:	\$330	\$434	\$308
Operating Income (loss):	\$409,974	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	372.33%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$4,582,403	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,227	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fairfield City**

Unit Code: **096/015/30** County: **Wayne**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$36,299,705**

Equalized Assessed Valuation: **\$36,831,325**

Population: **5,154**

Employees:

Full Time: **76**

Part Time: **53**

Salaries Paid: **\$3,652,269**

Blended Component Units

Number Submitted = 3

Fire Pension

Library

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,829,008	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$743	\$570	\$402
Revenue Collected During FY 13:	\$4,543,235	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$5,002,030	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$881	\$789	\$625
Per Capita Expenditures:	\$971	\$754	\$593
Revenues over (under) Expenditures:	-\$458,795	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	98.82%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$4,942,952	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$959	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,704,397	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$258,865	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$21.843.224	\$9,138,980	\$2,661,046
Per Capita Debt:	\$4.238	\$1,390	\$672
General Obligation Debt over EAV:	4.60%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$11.118.852	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2.157	\$1,565	\$1,188
Revenue Collected During FY 13:	\$13.222.240	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$11.832.166	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$2.565	\$472	\$341
Per Capita Expenditures:	\$2.296	\$434	\$308
Operating Income (loss):	\$1.390.074	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	106.92%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$12.650.647	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2.455	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fairmont City Village

Unit Code: 088/055/32 **County:** St. Clair

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$8,964,505

Equalized Assessed Valuation: \$24,153,715

Population: 2,635

Employees:

Full Time: 20

Part Time: 61

Salaries Paid: \$1,266,167

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,916,033	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1.107	\$570	\$402
Revenue Collected During FY 13:	\$3,723,517	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$3,533,056	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1.413	\$789	\$625
Per Capita Expenditures:	\$1.341	\$754	\$593
Revenues over (under) Expenditures:	\$190,461	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	87.93%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$3,106,494	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1.179	\$608	\$442

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$140.620	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$53	\$1,565	\$1,188
Revenue Collected During FY 13:	\$23.172	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$16.952	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$9	\$472	\$341
Per Capita Expenditures:	\$6	\$434	\$308
Operating Income (loss):	\$6.220	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	866.21%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$146.840	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$56	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fairmount Village**

Unit Code: **092/035/32** County: **Vermilion**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$435,500**

Equalized Assessed Valuation: **\$3,957,398**

Population: **640**

Employees:

Full Time: **2**

Part Time: **18**

Salaries Paid: **\$50,752**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$288.993	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$452	\$815	\$458
Revenue Collected During FY 13:	\$187.950	\$258,891	\$116,644
Expenditures During FY 13:	\$161.763	\$253,093	\$105,918
Per Capita Revenue:	\$294	\$648	\$296
Per Capita Expenditures:	\$253	\$644	\$284
Revenues over (under) Expenditures:	\$26.187	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	194.84%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$315.180	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$492	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$315.180	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$23.400	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$37	\$2,375	\$942
Revenue Collected During FY 13:	\$66.079	\$245,949	\$87,485
Expenditures During FY 13:	\$45.269	\$230,578	\$92,361
Per Capita Revenue:	\$103	\$656	\$233
Per Capita Expenditures:	\$71	\$653	\$252
Operating Income (loss):	\$20.810	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	97.66%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$44.210	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$69	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fairview Village**

Unit Code: **029/050/32** County: **Fulton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Combination**

Appropriation or Budget: **\$837,100**

Equalized Assessed Valuation: **\$5,270,888**

Population: **493**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$60,456**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$283.433	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$575	\$815	\$458
Revenue Collected During FY 13:	\$193.142	\$258,891	\$116,644
Expenditures During FY 13:	\$146.802	\$253,093	\$105,918
Per Capita Revenue:	\$392	\$648	\$296
Per Capita Expenditures:	\$298	\$644	\$284
Revenues over (under) Expenditures:	\$46.340	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	224.01%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$328.848	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$667	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$93.663	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$235.185	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$615.000	\$446,143	\$40,000
Per Capita Debt:	\$1.247	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$820.781	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.665	\$2,375	\$942
Revenue Collected During FY 13:	\$183.102	\$245,949	\$87,485
Expenditures During FY 13:	\$205.367	\$230,578	\$92,361
Per Capita Revenue:	\$371	\$656	\$233
Per Capita Expenditures:	\$417	\$653	\$252
Operating Income (loss):	-\$22.265	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	389.27%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$799.441	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.622	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fairview Heights City**

Unit Code: **088/060/30** County: **St. Clair**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,776,411**

Equalized Assessed Valuation: **\$402,929,725**

Population: **17,078**

Employees:

Full Time:	109
Part Time:	42
Salaries Paid:	\$7,548,426

Blended Component Units

Number Submitted = **1**

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$9,682,528	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$567	\$570	\$402
Revenue Collected During FY 13:	\$23,600,893	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$20,585,197	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,382	\$789	\$625
Per Capita Expenditures:	\$1,205	\$754	\$593
Revenues over (under) Expenditures:	\$3,015,696	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	65.84%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$13,552,852	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$794	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,372,033	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$9,139,673	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6.087.031	\$9,138,980	\$2,661,046
Per Capita Debt:	\$356	\$1,390	\$672
General Obligation Debt over EAV:	1.49%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$	\$1,565	\$1,188
Revenue Collected During FY 13:	\$	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$	\$472	\$341
Per Capita Expenditures:	\$	\$434	\$308
Operating Income (loss):	\$	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	0.00%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Farina Village**

Unit Code: **026/020/32** County: **Fayette**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,654,500**

Equalized Assessed Valuation: **\$6,784,903**

Population: **518**

Employees:

Full Time: **5**

Part Time: **40**

Salaries Paid: **\$197,434**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$334.817	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$646	\$815	\$458
Revenue Collected During FY 13:	\$601.669	\$258,891	\$116,644
Expenditures During FY 13:	\$491.148	\$253,093	\$105,918
Per Capita Revenue:	\$1.162	\$648	\$296
Per Capita Expenditures:	\$948	\$644	\$284
Revenues over (under) Expenditures:	\$110.521	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	90.67%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$445.338	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$860	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$269.234	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$176.104	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$163.914	\$446,143	\$40,000
Per Capita Debt:	\$316	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,548.423	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$4.920	\$2,375	\$942
Revenue Collected During FY 13:	\$768.670	\$245,949	\$87,485
Expenditures During FY 13:	\$539.628	\$230,578	\$92,361
Per Capita Revenue:	\$1.484	\$656	\$233
Per Capita Expenditures:	\$1.042	\$653	\$252
Operating Income (loss):	\$229.042	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	514.70%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$2,777.465	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$5.362	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Farmer City City**

Unit Code: **020/020/30** County: **Dewitt**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,509,602**

Equalized Assessed Valuation: **\$23,872,090**

Population: **2,030**

Employees:

Full Time: **19**

Part Time: **39**

Salaries Paid: **\$843,933**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,723,832	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1.342	\$570	\$402
Revenue Collected During FY 13:	\$2,154,926	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,548,230	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1.062	\$789	\$625
Per Capita Expenditures:	\$763	\$754	\$593
Revenues over (under) Expenditures:	\$606,696	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	215.12%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$3,330,528	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1.641	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,269,008	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$1,074,516	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2.156.816	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.062	\$1,390	\$672
General Obligation Debt over EAV:	2.87%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$6.917.831	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$3.408	\$1,565	\$1,188
Revenue Collected During FY 13:	\$3.132.639	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$3.169.742	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$1.543	\$472	\$341
Per Capita Expenditures:	\$1.561	\$434	\$308
Operating Income (loss):	-\$37.103	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	217.08%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$6.880.728	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$3.390	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Farmersville Village**

Unit Code: **068/030/32** County: **Montgomery**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,444,000**

Equalized Assessed Valuation: **\$4,687,831**

Population: **724**

Employees:

Full Time: **3**

Part Time: **10**

Salaries Paid: **\$180,990**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$514.408	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$711	\$815	\$458
Revenue Collected During FY 13:	\$553.315	\$258,891	\$116,644
Expenditures During FY 13:	\$498.646	\$253,093	\$105,918
Per Capita Revenue:	\$764	\$648	\$296
Per Capita Expenditures:	\$689	\$644	\$284
Revenues over (under) Expenditures:	\$54.669	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	92.62%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$461.860	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$638	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$306.459	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$155.401	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$640.000	\$446,143	\$40,000
Per Capita Debt:	\$884	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$496.175	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$685	\$2,375	\$942
Revenue Collected During FY 13:	\$153.980	\$245,949	\$87,485
Expenditures During FY 13:	\$270.835	\$230,578	\$92,361
Per Capita Revenue:	\$213	\$656	\$233
Per Capita Expenditures:	\$374	\$653	\$252
Operating Income (loss):	-\$116.855	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	179.64%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$486.537	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$672	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Farmington City**

Unit Code: **029/055/30** County: **Fulton**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,181,910**

Equalized Assessed Valuation: **\$21,208,262**

Population: **2,448**

Employees:

Full Time: **12**

Part Time: **7**

Salaries Paid: **\$549,984**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$578.646	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$236	\$570	\$402
Revenue Collected During FY 13:	\$1.453.427	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1.384.445	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$594	\$789	\$625
Per Capita Expenditures:	\$566	\$754	\$593
Revenues over (under) Expenditures:	\$68.982	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	47.56%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$658.376	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$269	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$707.594	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$170.808	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4.303.199	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.758	\$1,390	\$672
General Obligation Debt over EAV:	18.26%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2.760.539	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.128	\$1,565	\$1,188
Revenue Collected During FY 13:	\$891.883	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$960.167	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$364	\$472	\$341
Per Capita Expenditures:	\$392	\$434	\$308
Operating Income (loss):	-\$68.284	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	279.80%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2.686.574	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.097	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fayetteville Village**

Unit Code: **088/065/32** County: **St. Clair**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$532,751**

Equalized Assessed Valuation: **\$2,478,775**

Population: **366**

Employees:

Full Time:

Part Time: **17**

Salaries Paid: **\$63,434**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$280.184	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$766	\$815	\$458
Revenue Collected During FY 13:	\$192.798	\$258,891	\$116,644
Expenditures During FY 13:	\$229.988	\$253,093	\$105,918
Per Capita Revenue:	\$527	\$648	\$296
Per Capita Expenditures:	\$628	\$644	\$284
Revenues over (under) Expenditures:	-\$37.190	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	105.66%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$242.994	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$664	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187.839	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$55.155	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$570.000	\$446,143	\$40,000
Per Capita Debt:	\$1.557	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$924.698	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2.526	\$2,375	\$942
Revenue Collected During FY 13:	\$216.338	\$245,949	\$87,485
Expenditures During FY 13:	\$177.502	\$230,578	\$92,361
Per Capita Revenue:	\$591	\$656	\$233
Per Capita Expenditures:	\$485	\$653	\$252
Operating Income (loss):	\$38.836	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	542.83%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$963.534	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2.633	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.402	\$446,143	\$40,000
Per Capita Debt:	\$9	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fidelity Village**

Unit Code: **042/015/32** County: **Jersey**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$47,800**

Equalized Assessed Valuation: **\$203,972**

Population: **100**

Employees:

Full Time: **8**

Part Time:

Salaries Paid: **\$6,925**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$55.905	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$559	\$815	\$458
Revenue Collected During FY 13:	\$17.185	\$258,891	\$116,644
Expenditures During FY 13:	\$34.913	\$253,093	\$105,918
Per Capita Revenue:	\$172	\$648	\$296
Per Capita Expenditures:	\$349	\$644	\$284
Revenues over (under) Expenditures:	-\$17.728	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	109.35%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$38.177	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$382	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$38.177	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fieldon Village**

Unit Code: **042/020/32** County: **Jersey**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,970**

Equalized Assessed Valuation: **\$2,000,375**

Population: **240**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$357.519	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$1.490	\$815	\$458
Revenue Collected During FY 13:	\$59.044	\$258,891	\$116,644
Expenditures During FY 13:	\$50.759	\$253,093	\$105,918
Per Capita Revenue:	\$246	\$648	\$296
Per Capita Expenditures:	\$211	\$644	\$284
Revenues over (under) Expenditures:	\$8.285	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	720.67%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$365.804	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$1.524	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$365.804	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$194.079	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$809	\$2,375	\$942
Revenue Collected During FY 13:	\$75.849	\$245,949	\$87,485
Expenditures During FY 13:	\$53.480	\$230,578	\$92,361
Per Capita Revenue:	\$316	\$656	\$233
Per Capita Expenditures:	\$223	\$653	\$252
Operating Income (loss):	\$22.369	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	404.73%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$216.448	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$902	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fillmore Village**

Unit Code: **068/035/32** County: **Montgomery**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$593,350**

Equalized Assessed Valuation: **\$1,417,105**

Population: **330**

Employees:

Full Time: **3**

Part Time: **4**

Salaries Paid: **\$52,382**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$94,202	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$285	\$815	\$458
Revenue Collected During FY 13:	\$85,604	\$258,891	\$116,644
Expenditures During FY 13:	\$123,066	\$253,093	\$105,918
Per Capita Revenue:	\$259	\$648	\$296
Per Capita Expenditures:	\$373	\$644	\$284
Revenues over (under) Expenditures:	-\$37,462	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	46.11%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$56,740	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$172	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,577	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$26,163	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$356.008	\$446,143	\$40,000
Per Capita Debt:	\$1.079	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,007,340	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$3.053	\$2,375	\$942
Revenue Collected During FY 13:	\$67,099	\$245,949	\$87,485
Expenditures During FY 13:	\$145,831	\$230,578	\$92,361
Per Capita Revenue:	\$203	\$656	\$233
Per Capita Expenditures:	\$442	\$653	\$252
Operating Income (loss):	-\$78,732	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	636.77%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$928,608	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2,814	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Findlay Village

Unit Code: 086/015/32 County: Shelby

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,027,800

Equalized Assessed Valuation: \$6,017,692

Population: 663

Employees:

Full Time: 4

Part Time: 9

Salaries Paid: \$168,527

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$365.469	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$551	\$815	\$458
Revenue Collected During FY 13:	\$274.662	\$258,891	\$116,644
Expenditures During FY 13:	\$219.774	\$253,093	\$105,918
Per Capita Revenue:	\$414	\$648	\$296
Per Capita Expenditures:	\$331	\$644	\$284
Revenues over (under) Expenditures:	\$54.888	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	185.04%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$406.669	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$613	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$203.052	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$107.858	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$403.979	\$446,143	\$40,000
Per Capita Debt:	\$609	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,945,460	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$4,443	\$2,375	\$942
Revenue Collected During FY 13:	\$639,113	\$245,949	\$87,485
Expenditures During FY 13:	\$610,249	\$230,578	\$92,361
Per Capita Revenue:	\$964	\$656	\$233
Per Capita Expenditures:	\$920	\$653	\$252
Operating Income (loss):	\$28,864	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	486.66%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$2,969,824	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$4,479	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fisher Village**

Unit Code: **010/025/32** County: **Champaign**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$997,500**

Equalized Assessed Valuation: **\$16,701,311**

Population: **1,881**

Employees:

Full Time: **7**

Part Time: **14**

Salaries Paid: **\$320,597**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,295,447	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1,220	\$570	\$402
Revenue Collected During FY 13:	\$1,233,947	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$2,506,494	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$656	\$789	\$625
Per Capita Expenditures:	\$1,333	\$754	\$593
Revenues over (under) Expenditures:	-\$1,272,547	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	36.52%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$915,444	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$487	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$196,161	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$4,830,717	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5.550.000	\$9,138,980	\$2,661,046
Per Capita Debt:	\$2.951	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$853.587	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$454	\$1,565	\$1,188
Revenue Collected During FY 13:	\$478.570	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$470.569	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$254	\$472	\$341
Per Capita Expenditures:	\$250	\$434	\$308
Operating Income (loss):	\$8.001	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	205.93%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$969.044	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$515	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fithian Village**

Unit Code: **092/040/32** County: **Vermilion**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,379,082**

Equalized Assessed Valuation: **\$4,349,910**

Population: **506**

Employees:

Full Time: **1**

Part Time: **15**

Salaries Paid: **\$63,364**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$89.360	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$177	\$815	\$458
Revenue Collected During FY 13:	\$145.545	\$258,891	\$116,644
Expenditures During FY 13:	\$168.270	\$253,093	\$105,918
Per Capita Revenue:	\$288	\$648	\$296
Per Capita Expenditures:	\$333	\$644	\$284
Revenues over (under) Expenditures:	-\$22.725	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	63.12%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$106.213	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$210	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18.929	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$54.209	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$999.195	\$446,143	\$40,000
Per Capita Debt:	\$1.975	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$163.908	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$324	\$2,375	\$942
Revenue Collected During FY 13:	\$409.988	\$245,949	\$87,485
Expenditures During FY 13:	\$713.382	\$230,578	\$92,361
Per Capita Revenue:	\$810	\$656	\$233
Per Capita Expenditures:	\$1.410	\$653	\$252
Operating Income (loss):	-\$303.394	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	27.89%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$198.949	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$393	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Flanagan Village**

Unit Code: **053/045/32** County: **Livingston**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,363,250**

Equalized Assessed Valuation: **\$11,940,221**

Population: **1,100**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$75,074**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$313.086	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$285	\$570	\$402
Revenue Collected During FY 13:	\$312.228	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$294.909	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$284	\$789	\$625
Per Capita Expenditures:	\$268	\$754	\$593
Revenues over (under) Expenditures:	\$17.319	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	109.37%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$322.530	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$293	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106.782	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$226.805	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$403.133	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$366	\$1,565	\$1,188
Revenue Collected During FY 13:	\$345.834	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$319.848	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$314	\$472	\$341
Per Capita Expenditures:	\$291	\$434	\$308
Operating Income (loss):	\$25.986	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	135.51%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$433.416	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$394	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Flat Rock Village**

Unit Code: **017/010/32** County: **Crawford**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$523,600**

Equalized Assessed Valuation: **\$1,598,273**

Population: **331**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$69,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$104.786	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$317	\$815	\$458
Revenue Collected During FY 13:	\$80.209	\$258,891	\$116,644
Expenditures During FY 13:	\$79.006	\$253,093	\$105,918
Per Capita Revenue:	\$242	\$648	\$296
Per Capita Expenditures:	\$239	\$644	\$284
Revenues over (under) Expenditures:	\$1.203	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	119.15%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$94.132	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$284	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23.333	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$70.799	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,124,248	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$3,397	\$2,375	\$942
Revenue Collected During FY 13:	\$298,057	\$245,949	\$87,485
Expenditures During FY 13:	\$278,213	\$230,578	\$92,361
Per Capita Revenue:	\$900	\$656	\$233
Per Capita Expenditures:	\$841	\$653	\$252
Operating Income (loss):	\$19,844	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	411.23%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1,144,092	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$3,456	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Flora City**

Unit Code: **013/015/30** County: **Clay**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$29,094,050**

Equalized Assessed Valuation: **\$37,832,677**

Population: **5,070**

Employees:

Full Time: **54**

Part Time: **11**

Salaries Paid: **\$3,394,728**

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,601,184	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$908	\$570	\$402
Revenue Collected During FY 13:	\$3,886,265	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$4,927,092	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$767	\$789	\$625
Per Capita Expenditures:	\$972	\$754	\$593
Revenues over (under) Expenditures:	-\$1,040,827	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	91.92%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$4,529,033	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$893	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$809.905	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$814.711	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$19,508,168	\$9,138,980	\$2,661,046
Per Capita Debt:	\$3,848	\$1,390	\$672
General Obligation Debt over EAV:	45.23%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$19,971,167	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$3,939	\$1,565	\$1,188
Revenue Collected During FY 13:	\$19,065,534	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$17,226,396	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$3,760	\$472	\$341
Per Capita Expenditures:	\$3,398	\$434	\$308
Operating Income (loss):	\$1,839,138	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	125.11%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$21,552,705	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$4,251	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Florence Village**

Unit Code: **075/030/32** County: **Pike**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$15,650**

Equalized Assessed Valuation: **\$892,158**

Population: **38**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$33.244	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$875	\$815	\$458
Revenue Collected During FY 13:	\$10.963	\$258,891	\$116,644
Expenditures During FY 13:	\$9.553	\$253,093	\$105,918
Per Capita Revenue:	\$289	\$648	\$296
Per Capita Expenditures:	\$251	\$644	\$284
Revenues over (under) Expenditures:	\$1.410	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	362.76%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$34.654	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$912	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$34.654	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Flossmoor Village**

Unit Code: **016/185/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,565,525**

Equalized Assessed Valuation: **\$219,815,910**

Population: **9,464**

Employees:

Full Time: **52**

Part Time: **100**

Salaries Paid: **\$4,945,221**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$8,048,343	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$850	\$570	\$402
Revenue Collected During FY 13:	\$9,023,225	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$8,750,442	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$953	\$789	\$625
Per Capita Expenditures:	\$925	\$754	\$593
Revenues over (under) Expenditures:	\$272,783	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	88.69%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$7,760,371	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$820	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,718,383	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$8,075,072	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$11.801.320	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.247	\$1,390	\$672
General Obligation Debt over EAV:	3.76%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$14.253.987	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.506	\$1,565	\$1,188
Revenue Collected During FY 13:	\$4.149.825	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$4.383.236	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$438	\$472	\$341
Per Capita Expenditures:	\$463	\$434	\$308
Operating Income (loss):	-\$233.411	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	321.41%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$14.088.019	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.489	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Foosland Village**

Unit Code: **010/030/32** County: **Champaign**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$30,900**

Equalized Assessed Valuation: **\$520,210**

Population: **101**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$2,075**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$37.994	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$376	\$815	\$458
Revenue Collected During FY 13:	\$53.375	\$258,891	\$116,644
Expenditures During FY 13:	\$40.557	\$253,093	\$105,918
Per Capita Revenue:	\$528	\$648	\$296
Per Capita Expenditures:	\$402	\$644	\$284
Revenues over (under) Expenditures:	\$12.818	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	125.29%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$50.812	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$503	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$50.813	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Ford Heights Village**

Unit Code: **016/155/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,250,444**

Equalized Assessed Valuation: **\$1,088,192**

Population: **2,778**

Employees:

Full Time: **22**

Part Time: **6**

Salaries Paid: **\$408,764**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	-\$759.595	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	-\$273	\$570	\$402
Revenue Collected During FY 13:	\$1.402.428	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1.642.513	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$505	\$789	\$625
Per Capita Expenditures:	\$591	\$754	\$593
Revenues over (under) Expenditures:	-\$240.085	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	-36.63%	89.78%	72.88%
Ending Fund Balance for FY 13:	-\$601.598	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	-\$217	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$601.598	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,406,263	\$9,138,980	\$2,661,046
Per Capita Debt:	\$866	\$1,390	\$672
General Obligation Debt over EAV:	215.07%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$292,855	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$105	\$1,565	\$1,188
Revenue Collected During FY 13:	\$401,448	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$607,931	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$145	\$472	\$341
Per Capita Expenditures:	\$219	\$434	\$308
Operating Income (loss):	-\$206,483	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	14.21%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$86,372	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$31	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Forest City Village**

Unit Code: **060/020/32** County: **Mason**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$220,598**

Equalized Assessed Valuation: **\$1,532,597**

Population: **340**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$34,192**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$143.804	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$423	\$815	\$458
Revenue Collected During FY 13:	\$104.124	\$258,891	\$116,644
Expenditures During FY 13:	\$115.122	\$253,093	\$105,918
Per Capita Revenue:	\$306	\$648	\$296
Per Capita Expenditures:	\$339	\$644	\$284
Revenues over (under) Expenditures:	-\$10.998	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	115.36%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$132.806	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$391	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$44.318	\$3,935	\$
Total Unreserved Funds:	\$88.488	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$131.399	\$446,143	\$40,000
Per Capita Debt:	\$386	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$494.619	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.455	\$2,375	\$942
Revenue Collected During FY 13:	\$36.598	\$245,949	\$87,485
Expenditures During FY 13:	\$42.809	\$230,578	\$92,361
Per Capita Revenue:	\$108	\$656	\$233
Per Capita Expenditures:	\$126	\$653	\$252
Operating Income (loss):	-\$6.211	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	1140.90%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$488.408	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.436	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forest Park Village**

Unit Code: **016/190/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,532,060**

Equalized Assessed Valuation: **\$327,397,042**

Population: **14,219**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Number Submitted = **2**

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$9,523,311	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$670	\$570	\$402
Revenue Collected During FY 13:	\$20,449,909	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$23,193,846	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,438	\$789	\$625
Per Capita Expenditures:	\$1,631	\$754	\$593
Revenues over (under) Expenditures:	-\$2,743,937	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	40.85%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$9,474,446	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$666	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,195,288	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$6,907,355	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$18.602.720	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.308	\$1,390	\$672
General Obligation Debt over EAV:	3.58%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4.699.228	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$330	\$1,565	\$1,188
Revenue Collected During FY 13:	\$6.229.225	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$3.764.266	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$438	\$472	\$341
Per Capita Expenditures:	\$265	\$434	\$308
Operating Income (loss):	\$2.464.959	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	169.07%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$6.364.187	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$448	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Forest View Village**

Unit Code: **016/195/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,229,000**

Equalized Assessed Valuation: **\$55,314,973**

Population: **698**

Employees:

Full Time: **21**

Part Time: **43**

Salaries Paid: **\$2,072,579**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,845,502	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$2,644	\$815	\$458
Revenue Collected During FY 13:	\$4,043,105	\$258,891	\$116,644
Expenditures During FY 13:	\$3,329,235	\$253,093	\$105,918
Per Capita Revenue:	\$5,792	\$648	\$296
Per Capita Expenditures:	\$4,770	\$644	\$284
Revenues over (under) Expenditures:	\$713,870	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	64.86%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$2,159,372	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$3,094	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$423,409	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$2,862,053	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.940.000	\$446,143	\$40,000
Per Capita Debt:	\$2.779	\$1,094	\$87
General Obligation Debt over EAV:	3.51%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1.017.034	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$1.457	\$2,375	\$942
Revenue Collected During FY 13:	\$628.465	\$245,949	\$87,485
Expenditures During FY 13:	\$376.665	\$230,578	\$92,361
Per Capita Revenue:	\$900	\$656	\$233
Per Capita Expenditures:	\$540	\$653	\$252
Operating Income (loss):	\$251.800	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	336.86%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$1.268.834	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$1.818	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forrest Village**

Unit Code: 053/050/32 **County:** Livingston

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,199,600

Equalized Assessed Valuation: \$12,703,159

Population: 1,220

Employees:

Full Time: 4

Part Time: 10

Salaries Paid: \$215,112

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$617.833	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$506	\$570	\$402
Revenue Collected During FY 13:	\$543.502	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$405.070	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$445	\$789	\$625
Per Capita Expenditures:	\$332	\$754	\$593
Revenues over (under) Expenditures:	\$138.432	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	185.16%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$750.015	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$615	\$608	\$442

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$154.667	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$595.348	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,246,531	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.022	\$1,565	\$1,188
Revenue Collected During FY 13:	\$405,333	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$353,340	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$332	\$472	\$341
Per Capita Expenditures:	\$290	\$434	\$308
Operating Income (loss):	\$51,993	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	367.50%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,298,524	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.064	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forreston Village**

Unit Code: **071/025/32** County: **Ogle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,098,097**

Equalized Assessed Valuation: **\$15,243,576**

Population: **1,446**

Employees:

Full Time: **5**

Part Time: **7**

Salaries Paid: **\$278,303**

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$812.153	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$562	\$570	\$402
Revenue Collected During FY 13:	\$689.392	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$528.656	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$477	\$789	\$625
Per Capita Expenditures:	\$366	\$754	\$593
Revenues over (under) Expenditures:	\$160.736	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	217.18%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1.148.128	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$794	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$471.987	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$677.624	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,158,152	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$801	\$1,565	\$1,188
Revenue Collected During FY 13:	\$924,566	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$312,293	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$639	\$472	\$341
Per Capita Expenditures:	\$216	\$434	\$308
Operating Income (loss):	\$612,273	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	566.91%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,770,425	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,224	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forsyth Village**

Unit Code: **055/025/32** County: **Macon**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,231,819**

Equalized Assessed Valuation: **\$123,685,319**

Population: **3,490**

Employees:

Full Time: **12**

Part Time: **8**

Salaries Paid: **\$674,431**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,937,460	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1,701	\$570	\$402
Revenue Collected During FY 13:	\$5,571,536	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$5,295,232	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,596	\$789	\$625
Per Capita Expenditures:	\$1,517	\$754	\$593
Revenues over (under) Expenditures:	\$276,304	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	107.29%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$5,681,326	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1,628	\$608	\$442

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$738,489	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$4,942,837	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5,488,224	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.573	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5,624,790	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.612	\$1,565	\$1,188
Revenue Collected During FY 13:	\$903,279	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1,378,828	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$259	\$472	\$341
Per Capita Expenditures:	\$395	\$434	\$308
Operating Income (loss):	-\$475,549	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	412.07%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$5,681,679	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.628	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fox Lake Village**

Unit Code: **049/025/32** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,506,514**

Equalized Assessed Valuation: **\$286,518,057**

Population: **10,579**

Employees:

Full Time:	90
Part Time:	20
Salaries Paid:	\$5,685,063

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,728,111	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$447	\$570	\$402
Revenue Collected During FY 13:	\$12,769,216	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$12,349,319	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,207	\$789	\$625
Per Capita Expenditures:	\$1,167	\$754	\$593
Revenues over (under) Expenditures:	\$419,897	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	42.46%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$5,243,490	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$496	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,027,468	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$2,361,295	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6,954,688	\$9,138,980	\$2,661,046
Per Capita Debt:	\$657	\$1,390	\$672
General Obligation Debt over EAV:	1.44%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$65,750,316	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$6,215	\$1,565	\$1,188
Revenue Collected During FY 13:	\$8,548,040	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$8,013,162	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$808	\$472	\$341
Per Capita Expenditures:	\$757	\$434	\$308
Operating Income (loss):	\$534,878	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	827.20%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$66,285,194	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$6,266	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fox River Grove Village**

Unit Code: **063/025/32** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,557,256**

Equalized Assessed Valuation: **\$129,509,309**

Population: **4,854**

Employees:

Full Time: **25**

Part Time: **20**

Salaries Paid: **\$1,588,113**

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5,809,943	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$1.197	\$570	\$402
Revenue Collected During FY 13:	\$4,961,851	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$3,784,409	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1.022	\$789	\$625
Per Capita Expenditures:	\$780	\$754	\$593
Revenues over (under) Expenditures:	\$1,177,442	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	183.58%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$6,947,603	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$1.431	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,370,456	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$3,960,894	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5.059.000	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.042	\$1,390	\$672
General Obligation Debt over EAV:	1.37%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$6.011.301	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.238	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1.912.787	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$1.981.140	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$394	\$472	\$341
Per Capita Expenditures:	\$408	\$434	\$308
Operating Income (loss):	-\$68.353	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	297.55%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$5.894.948	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1.214	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Frankfort Village**

Unit Code: **099/045/32** County: **Will**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,282,050**

Equalized Assessed Valuation: **\$842,163,876**

Population: **18,302**

Employees:

Full Time: **86**

Part Time: **12**

Salaries Paid: **\$5,901,298**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$9,580,548	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$523	\$570	\$402
Revenue Collected During FY 13:	\$13,743,961	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$11,783,387	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$751	\$789	\$625
Per Capita Expenditures:	\$644	\$754	\$593
Revenues over (under) Expenditures:	\$1,960,574	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	78.64%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$9,266,122	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$506	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$907,314	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$17,259,905	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4.202.414	\$9,138,980	\$2,661,046
Per Capita Debt:	\$230	\$1,390	\$672
General Obligation Debt over EAV:	0.05%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$94.067.802	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$5.140	\$1,565	\$1,188
Revenue Collected During FY 13:	\$8.612.662	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$6.504.073	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$471	\$472	\$341
Per Capita Expenditures:	\$355	\$434	\$308
Operating Income (loss):	\$2.108.589	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	1468.48%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$95.510.791	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$5.219	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Franklin Village**

Unit Code: **069/020/32** County: **Morgan**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$388,135**

Equalized Assessed Valuation: **\$5,481,767**

Population: **586**

Employees:

Full Time: **4**

Part Time: **9**

Salaries Paid: **\$121,325**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$122.192	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$209	\$815	\$458
Revenue Collected During FY 13:	\$165.907	\$258,891	\$116,644
Expenditures During FY 13:	\$180.296	\$253,093	\$105,918
Per Capita Revenue:	\$283	\$648	\$296
Per Capita Expenditures:	\$308	\$644	\$284
Revenues over (under) Expenditures:	-\$14.389	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	68.11%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$122.795	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$210	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$63.122	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$59.673	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$950.521	\$446,143	\$40,000
Per Capita Debt:	\$1.622	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5,395,555	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$9,207	\$2,375	\$942
Revenue Collected During FY 13:	\$526,432	\$245,949	\$87,485
Expenditures During FY 13:	\$555,563	\$230,578	\$92,361
Per Capita Revenue:	\$898	\$656	\$233
Per Capita Expenditures:	\$948	\$653	\$252
Operating Income (loss):	-\$29,131	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	965.08%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$5,361,648	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$9,150	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Franklin Grove Village**

Unit Code: **052/030/32** County: **Lee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,091,339**

Equalized Assessed Valuation: **\$10,064,488**

Population: **1,004**

Employees:

Full Time: **3**

Part Time: **11**

Salaries Paid: **\$244,644**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$766.763	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$764	\$570	\$402
Revenue Collected During FY 13:	\$535.743	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$512.926	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$534	\$789	\$625
Per Capita Expenditures:	\$511	\$754	\$593
Revenues over (under) Expenditures:	\$22.817	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	153.94%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$789.586	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$786	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$723.724	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	\$65.862	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,138,980	\$2,661,046
Per Capita Debt:	\$	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,165,573	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1,161	\$1,565	\$1,188
Revenue Collected During FY 13:	\$226,989	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$200,761	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$226	\$472	\$341
Per Capita Expenditures:	\$200	\$434	\$308
Operating Income (loss):	\$26,228	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	593.64%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$1,191,801	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$1,187	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Franklin Park Village**

Unit Code: **016/200/32** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$59,674,842**

Equalized Assessed Valuation: **\$692,157,576**

Population: **18,333**

Employees:

Full Time: **140**

Part Time: **35**

Salaries Paid: **\$10,529,590**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5,365,482	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$293	\$570	\$402
Revenue Collected During FY 13:	\$25,874,020	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$24,890,722	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$1,411	\$789	\$625
Per Capita Expenditures:	\$1,358	\$754	\$593
Revenues over (under) Expenditures:	\$983,298	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	19.72%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$4,908,790	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$268	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,834,254	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$13,619,431	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$66.952.006	\$9,138,980	\$2,661,046
Per Capita Debt:	\$3.652	\$1,390	\$672
General Obligation Debt over EAV:	0.00%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$18.757.105	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$1.023	\$1,565	\$1,188
Revenue Collected During FY 13:	\$8.950.348	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$10.253.017	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$488	\$472	\$341
Per Capita Expenditures:	\$559	\$434	\$308
Operating Income (loss):	-\$1.302.669	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	170.24%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$17.454.436	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$952	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Freeburg Village**

Unit Code: **088/070/32** County: **St. Clair**

Fiscal Year End: **3/31/2013**

Accounting Method: **Combination**

Appropriation or Budget: **\$11,295,914**

Equalized Assessed Valuation: **\$81,648,135**

Population: **3,354**

Employees:

Full Time: **26**

Part Time: **45**

Salaries Paid: **\$1,581,911**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,120,077	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$334	\$570	\$402
Revenue Collected During FY 13:	\$2,264,656	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$2,055,869	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$675	\$789	\$625
Per Capita Expenditures:	\$613	\$754	\$593
Revenues over (under) Expenditures:	\$208,787	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	54.91%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1,128,864	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$337	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$581,086	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$972,222	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$11.604.557	\$9,138,980	\$2,661,046
Per Capita Debt:	\$3.460	\$1,390	\$672
General Obligation Debt over EAV:	11.56%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$9.398.549	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$2.802	\$1,565	\$1,188
Revenue Collected During FY 13:	\$6.726.694	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$6.352.701	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$2.006	\$472	\$341
Per Capita Expenditures:	\$1.894	\$434	\$308
Operating Income (loss):	\$373.993	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	153.60%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$9.757.481	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$2.909	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Freeman Spur City**

Unit Code: **100/045/30** County: **Williamson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$420,000**

Equalized Assessed Valuation: **\$861,881**

Population: **287**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$54,848**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$107.117	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$373	\$815	\$458
Revenue Collected During FY 13:	\$211.374	\$258,891	\$116,644
Expenditures During FY 13:	\$213.172	\$253,093	\$105,918
Per Capita Revenue:	\$736	\$648	\$296
Per Capita Expenditures:	\$743	\$644	\$284
Revenues over (under) Expenditures:	-\$1.798	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	49.58%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$105.683	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$368	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26.646	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$79.037	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$346.029	\$446,143	\$40,000
Per Capita Debt:	\$1.206	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$836.069	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$2.913	\$2,375	\$942
Revenue Collected During FY 13:	\$162.714	\$245,949	\$87,485
Expenditures During FY 13:	\$205.061	\$230,578	\$92,361
Per Capita Revenue:	\$567	\$656	\$233
Per Capita Expenditures:	\$714	\$653	\$252
Operating Income (loss):	-\$42.347	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	386.89%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$793.356	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$2.764	\$2,407	\$947



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Freeport City**

Unit Code: **089/025/30** County: **Stephenson**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,461,886**

Equalized Assessed Valuation: **\$240,899,418**

Population: **25,638**

Employees:

Full Time: **178**

Part Time: **26**

Salaries Paid: **\$10,354,743**

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$7,569,458	\$22,685,859	\$19,200,917
Per Capita Beginning Fund Balance:	\$295	\$471	\$396
Revenue Collected During FY 13:	\$22,579,055	\$52,833,665	\$41,148,459
Expenditures During FY 13:	\$22,470,568	\$50,515,015	\$38,847,067
Per Capita Revenue:	\$881	\$1,023	\$974
Per Capita Expenditures:	\$876	\$970	\$926
Revenues over (under) Expenditures:	\$108,487	\$2,318,650	\$2,201,975
Ratio of Fund Balance to Expenditures:	33.81%	55.62%	50.22%
Ending Fund Balance for FY 13:	\$7,596,445	\$24,444,829	\$19,616,875
Per Capita Ending Fund Balance:	\$296	\$511	\$437

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,932,709	\$10,558,317	\$7,783,288
Total Unrestricted Net Assets:	-\$714,186	\$3,838,488	\$8,425,127



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$36.672.870	\$82,635,224	\$52,719,667
Per Capita Debt:	\$1.430	\$1,507	\$1,372
General Obligation Debt over EAV:	10.47%	14.27%	3.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$26.166.851	\$70,095,735	\$48,264,763
Per Capita Beginning Retained Earnings for FY 13:	\$1.021	\$1,344	\$1,047
Revenue Collected During FY 13:	\$8.958.394	\$20,765,663	\$12,610,524
Expenditures During FY 13:	\$8.318.890	\$20,304,688	\$11,924,922
Per Capita Revenue:	\$349	\$386	\$287
Per Capita Expenditures:	\$324	\$377	\$289
Operating Income (loss):	\$639.504	\$460,974	\$562,877
Ratio of Retained Earnings to Expenditures:	322.23%	430.94%	378.25%
Ending Retained Earnings for FY 13:	\$26.806.355	\$70,659,692	\$49,402,463
Per Capita Ending Retained Earnings:	\$1.046	\$1,359	\$1,125



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fulton City**

Unit Code: **098/030/30** County: **Whiteside**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,022,504**

Equalized Assessed Valuation: **\$48,197,759**

Population: **3,821**

Employees:

Full Time: **20**

Part Time: **17**

Salaries Paid: **\$1,038,075**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,388,143	\$3,411,063	\$1,536,463
Per Capita Beginning Fund Balance:	\$363	\$570	\$402
Revenue Collected During FY 13:	\$1,808,244	\$5,680,749	\$2,501,457
Expenditures During FY 13:	\$1,655,634	\$5,394,004	\$2,525,307
Per Capita Revenue:	\$473	\$789	\$625
Per Capita Expenditures:	\$433	\$754	\$593
Revenues over (under) Expenditures:	\$152,610	\$286,745	\$99,473
Ratio of Fund Balance to Expenditures:	93.51%	89.78%	72.88%
Ending Fund Balance for FY 13:	\$1,548,118	\$3,736,935	\$1,675,391
Per Capita Ending Fund Balance:	\$405	\$608	\$442

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,159	\$
Total Unreserved Funds:	\$	\$47,054	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,295,715	\$1,600,686	\$578,266
Total Unrestricted Net Assets:	-\$252,986	\$647,390	\$664,612



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5.682.306	\$9,138,980	\$2,661,046
Per Capita Debt:	\$1.487	\$1,390	\$672
General Obligation Debt over EAV:	6.30%	7.52%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1.363.859	\$9,407,570	\$3,672,063
Per Capita Beginning Retained Earnings for FY 13:	\$357	\$1,565	\$1,188
Revenue Collected During FY 13:	\$1.568.138	\$2,871,218	\$1,231,558
Expenditures During FY 13:	\$997.696	\$2,644,108	\$1,136,728
Per Capita Revenue:	\$410	\$472	\$341
Per Capita Expenditures:	\$261	\$434	\$308
Operating Income (loss):	\$570.442	\$227,111	\$59,431
Ratio of Retained Earnings to Expenditures:	209.00%	426.44%	351.03%
Ending Retained Earnings for FY 13:	\$2.085.228	\$9,640,372	\$3,916,685
Per Capita Ending Retained Earnings:	\$546	\$1,608	\$1,226



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fults Village**

Unit Code: **067/015/32** County: **Monroe**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,700**

Equalized Assessed Valuation: **\$326,209**

Population: **26**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$100.466	\$305,255	\$161,015
Per Capita Beginning Fund Balance:	\$3.864	\$815	\$458
Revenue Collected During FY 13:	\$9.654	\$258,891	\$116,644
Expenditures During FY 13:	\$9.154	\$253,093	\$105,918
Per Capita Revenue:	\$371	\$648	\$296
Per Capita Expenditures:	\$352	\$644	\$284
Revenues over (under) Expenditures:	\$500	\$5,798	\$8,961
Ratio of Fund Balance to Expenditures:	1104.34%	284.63%	169.99%
Ending Fund Balance for FY 13:	\$101.091	\$308,514	\$170,510
Per Capita Ending Fund Balance:	\$3.888	\$830	\$486

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,935	\$
Total Unreserved Funds:	\$101.091	\$29,757	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$118,520	\$21,864
Total Unrestricted Net Assets:	\$	\$28,307	\$82,892



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$446,143	\$40,000
Per Capita Debt:	\$	\$1,094	\$87
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$801,180	\$385,460
Per Capita Beginning Retained Earnings for FY 13:	\$	\$2,375	\$942
Revenue Collected During FY 13:	\$	\$245,949	\$87,485
Expenditures During FY 13:	\$	\$230,578	\$92,361
Per Capita Revenue:	\$	\$656	\$233
Per Capita Expenditures:	\$	\$653	\$252
Operating Income (loss):	\$	\$15,371	\$
Ratio of Retained Earnings to Expenditures:	0.00%	422.27%	345.91%
Ending Retained Earnings for FY 13:	\$	\$826,854	\$391,069
Per Capita Ending Retained Earnings:	\$	\$2,407	\$947